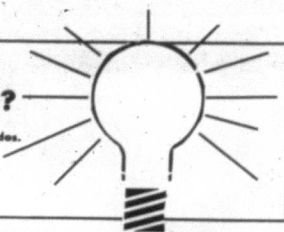


## The smartest kids?

Could be they are right here in the Glades.  
Story in Vista this week.

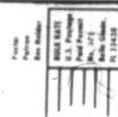


## Complete sports...

As always in the Herald-Observer. Pages 12 and 13.



# Herald-Observer



VOLUME 44-NUMBER 16

THURSDAY, FEBRUARY 4, 1982

BELLE GLADE-PAHOKEE, FL.

## \$8.4 million bond issue approved

ALMA HENRY

**BELLE GLADE** - The City Commission by a vote of 4-0 adopted a \$8.4 million water and sewer improvement bond resolution for the city.

At a special meeting Monday night, City Commissioners, Thomas Altman, Charlie Goodlett, Claude Tindall and George Goforth voted for improvement bond. Commissioner William A. Grear was absent.

The bond resolution had been in the works for more than year. City Attorney John Baker

said a stumbling block in preparing the improvement bond resolution was the section concerning the pledge of utility service taxes by the city to the bond debt.

The passage of the resolution will enable the city to seek a court hearing for the validation of the bonds. Baker said although he must file for the hearing at the County Court House in West Palm Beach, he will ask that the hearing be held in the Glades before Judge Don Adams.

The resolution calls for the city to set aside \$200,000 annually of the tax in addition to the \$50,000 on previous bond issues.

The city plans to sell slightly more than \$4 million in bonds immediately to cover the costs of improvements at the water plant. The remaining bonds will not be sold until 1983 or at a later date when work is ready to proceed on the sewer plant improvements.

The improvements will cost the water rates to increase in April from \$8 to \$11.60 for water

and from \$11.55 to \$13.16 for the customers who use 6,000 gallons of water each month.

Commissioner Goforth suggested that a meeting be called with major water users to explain the new rate increase.

Altman said the city needs to maintain careful monitoring on payments towards the debt service account. Baker said failure of the city to comply with the debt service requirements would mean the bond holders could

[Continued on Page 2]

## Man held in armed robbery

**BELLE GLADE** - Quick thinking and teamwork helped the Belle Glade Police apprehend a suspect nine minutes after he allegedly robbed a store, according to Detective John Carney.

Floyd Phillips, 24, of 688 SW Sixth Street, entered Swifty's Food Store, on SW 16th Street in Belle Glade, at about 3:45 p.m. Saturday January 30, and allegedly told the clerk he had a gun and demanded the money.



The Pahokee High School Math Academic Team is the number one team in Palm Beach County. The Devils are one of three teams from the Glades to finish in the top 10. Members of the Pahokee team were middle division members, Kevin York,

Federick Woods, Sharon Smith and Thomas Tai and Bernard Pate. Senior Division members were Robert Tai, Mark Andrews, Shelia Chambers, Kevin Moore and Wade Wagnon. Marvin Davis was the team sponsor.

## 60th anniversary set in Pahokee

**PAHOKEE** - Pahokee's 60th Birthday celebration will include a dance, a barbeque and a parade, according to Doris Wetherington.

Eight high school bands invited to participate in the parade, however, two have already declined: Clewiston and Glades Day. Only Pahokee High School's band has accepted the invitation.

Other bands invited to participate, according to Wetherington, are John I. Leonard, Forrest Hill, Moore Haven, Okeechobee and Glades Central.

Invitations will be sent to two other high school bands since Clewiston and Glades Day have declined to participate.

Seventy-five organizations have been sent notifications and asked to sponsor floats in the parade.

Wetherington said she is looking into the possibility of putting on a Pioneer History of Pahokee Play at the Prince Theatre using school children as performers, but added time is a factor.

The Pahokee Elks Club will be sponsoring the barbeque.

## Chamber tables proposal

He ripped the phone out, took the money and ran across a canal. About nine minutes later, Patrolmen John Ryan and Jim Weaver apprehended the suspect near the intersection of SW 14th Street and SW Avenue G.

"Good teamwork," said Carney. "We have certain procedures to follow in an armed robbery. People know where to go to cut of an escape."

Phillips had allegedly taken \$297.57, all of which was recovered.

Sergeant Ron Shunk and Bear were called to locate merchandise Phillips allegedly stole from the store.

Phillips was charged with armed robbery, grand theft and aggravated assault.

No weapon was found. He is in custody in lieu of \$10,100 bond.

**PAHOKEE** - The Pahokee Chamber of Commerce will remain at its present location, for now.

The Chamber's board of directors Monday, Feb. 1, discussed a suggestion from the city that it move its quarters from its present office to another office in the same building.

The idea was acceptable to the members under certain conditions, but once those conditions were relayed to the city council, the idea lost much of its steam.

The Chamber was willing to move if the city would agree to repair the ceiling, carpet the floor, install air-conditioning, provide draperies, complete all the trim and move the sign to the front of the new office. It

also asked the city to pay the moving expenses.

The city suggested the move because it would allow a beauty parlor to move into the quarters the chamber is currently in. That office is the only one with restroom facilities.

The city council Monday night chose to table the proposal until other factors are considered, including the possibility of leasing the empty office to another party.

The office is located on South Main Street and currently houses the chamber and a museum. The third office formerly housed the Red Cross.

## Driver charged

**SOUTH BAY** - In eight days, bloody 27 had claimed the lives of seven area residents.

Friday, Jan. 29, Emmette Julius Miles, 48, of Twin Lakes Estates in Clewiston, was heading south on SR 27 when Mack Godbere, 27 of Opa Locka, travelling

north, sideswiped three buses and hit Miles head-on.

Miles was dead at the scene.

Eight days before that, six had died in a fiery crash near the Broward County line. Godbere was charged with driving to the left of the center line.

The accident happened at about 6:40 a.m. 1.8 miles south of South Bay, according to Florida Highway Patrol reports.

Nine were injured when the truck hit the buses.



A Clewiston man died in this accident on U. S. 27 south of South Bay last week. It was the second fatal accident on the stretch of highway known as

Bloody 27 involving a Clewiston resident in as many weeks.

## Council refuses to pay added fees

**PAHOKEE** - The Pahokee City Council Monday, Feb. 1, voted to pay off a contract with Dwight R. Weyant and Associates, Inc. upon receipt of 15 copies of maps and reports, but refused to pay additional fees for work the members said was never authorized.

The contract, dating back to the mid-1970s, authorized Weyant to "do such investigation, surveying, planning and engineering of all public street and right-of-way within the city necessary to prepare and deliver to the city a written comprehensive report of existing conditions, recommendations of priorities for work based on critical need, estimated cost and suggested future long range planning for generally bringing such public facilities of streets, right-of-way, sidewalks and

storm drainage up to acceptable engineering standards" of Florida.

According to the contract, 15 copies of the report, which will contain maps and drawings of "all existing City Public utilities," were to be delivered to the city by Nov. 14, 1978.

The city was to pay a total of \$18,500 for the work.

The city has not yet received 15 copies of the report.

According to James Sloane, the city engineering representative from Russell and Axon, the maps Weyant presented for discussion at the Monday night workshop session fulfilled the terms of the contract, excepting the quantity.

Representatives from Weyant had sent the

council a bill for the \$5,290.75 owed them from the original contract, plus about another \$13,500 for additional work they claimed was authorized by the council.

The council had given authorization for the project at an August 12, 1980 meeting, the company representatives claimed.

After adjourning and listening to the tape of that meeting, the council decided not to pay the additional fees, claiming the tape makes it clear that no authorization was given.

No motion authorizing the company to proceed with additional work was made on the section of the tape played at the meeting.

Councilman William McKinstry, who sat on the council at the time of the meeting, was heard ask-

ing representatives from Weyant whether they could provide the services they were discussing under the terms of the original contract.

"How much additional, uh... we're not talking about too much then?" asked McKinstry.

"Oh no," was the response.

The representatives discussed the services they were willing to offer, then McKinstry asked "You figure you can do all of that for less than that (contract price of \$18,500)?"

The company representative replied "Right." Weyant promised to get back to the city after checking whether it could provide the promised services for the contract price.

According to McKinstry, the company never

[Continued on Page 2]







# Calendar

Volunteers trained by the Internal Revenue Service are offering free income tax return preparation to elderly, low income and non-English speaking residents of Palm Beach County through the Volunteer Income Tax Assistance (VITA) program.

Places to go in Belle Glade are: Florida Rural Social Services, Inc. at 132 SW Avenue B; Glades Association for Retarded Children at 9 West Avenue A and the Division of Senior Services at 33 NW Avenue L. These locations are open from 9 a.m. to 5 p.m., Monday through Friday.

## THURSDAY, FEBRUARY 4

**Christian Businessmen's Fellowship**--6:30 a.m. Holiday Inn, Belle Glade.

**Wanna Club**--Belle Glade, noon, Holiday Inn.

**Belle Glade Chamber of Commerce**--noon, 2nd Tuesday of the month, Chamber building.

**Pahokee Rotary Club**--noon, Elks Lodge.

**Belle Glade Civitan Club**--7:30 p.m. Holiday Inn.

**Elks**--8 p.m., Pahokee Elks Lodge.

## FRIDAY, FEBRUARY 5

**Belle Glade Municipal Library**--3:30 p.m. Children's Hour.

**Colloquia Anonymous**--Belle Glade, 8:20 p.m., John's Episcopal Church.

## SATURDAY, FEBRUARY 6

**Belle Glade Municipal Library**--Children's program for pre-school, 10 to 10:30 a.m. Please pick children promptly.

## SUNDAY, FEBRUARY 7

**TEND THE CHURCH OF YOUR CHOICE**

## MONDAY, FEBRUARY 8

**Elementary**--Child Care Program. All kids, every week, 7 to 9 a.m. and 3 to 6 p.m. for cool age children.

**Wanna Club**--Pahokee, noon, Lions Clubhouse.

**Colloquia Anonymous**--Belle Glade, 8:30 p.m., John's Episcopal Church.

**Commission**--Belle Glade, 2nd and 4th Monday, 8 p.m., City Hall.

**Inbow Girls**--Masonic Lodge, Belle Glade 2nd and 4th Monday at 7:30 p.m.

**Business and Professional Women**--Belle Glade, 3rd Monday, 7:30 p.m. Members homes.

## TUESDAY, FEBRUARY 9

**Pahokee Garden Club**--3rd Tuesday, 10 a.m. Everglades Federal Savings and Loan, Pahokee.

**Wanna Vessels**--Christian Women's Club, 10 a.m. lunch, 2nd Tuesday of each month, a.m. at Pahokee Women's Club.

**Wanna**--Belle Glade, noon, Municipal Civic Center.

**Wanna Council**--Pahokee, 2nd and 4th Tuesday, 7:30 p.m.

**Commission**--South Bay, 1st and 3rd Tuesday, 8 p.m.

**Wanna Women's Club**--2nd Tuesday of every month, 8 p.m., members homes.

**Wanna Sigma Phi**--Omicron Iota, 1st and 3rd Tuesday, 8 p.m., members homes.

**Wanna Creators Anonymous**--Everglades Federal Community Room, Pahokee, 8 p.m.

**Wanna Business and Professional Women**--Pahokee, 1st and 3rd Tuesday, 7:30 p.m., member homes.

**Wanna Housing Authority**--2nd Tuesday of the month, 1:30 p.m.

**Wanna Glade Housing Authority**--3rd Tuesday of the month, 8 p.m.

**Wanna Capital Board**--Glades General Hospital board, 4th Tuesday, 8 p.m.

## WEDNESDAY, FEBRUARY 10

**Wanna Hazards Safety Committee**--7:30 a.m. 4th Tuesday of the month, Belle Glade Holiday Inn.

**Wanna Club**--Belle Glade, 12:15 p.m., Belle Glade Municipal Civic Center.

**Wanna**--Belle Glade, 5 p.m., St. John's Episcopal Church.



## Heart fund kickoff...

Dale W. Morris, assistant vice president for the Bank of Pahokee, was present at the American Heart Association Commerce and Industry fund raising kickoff Jan. 28 at the Hyatt Palm Beaches Hotel. At right is Mrs. Jacquelyn Town-

send, Miss America 1963, the honored guest for the kickoff. Mrs. Townsend became one of two million Americans afflicted with stroke at age 28. The fund-raising drive will be held in February.

# A consolidated school, please

When the Palm Beach County School Board held a workshop session in the Glades two weeks ago to hear the citizens' views on a plan to consolidate the Pahokee and Glades Central High Schools, it almost exclusively heard voices in opposition to the plan.

"Tradition," "pride," and "racial tolerance" were given as reasons to retain the present set up of two schools.

We believe a consolidated high school would be better for the Glades and its children.

True, one tradition, one source of pride would be put to an end. But another would begin. Pride and the desire to continue a tradition should not stand in the way of improving the education of our youth.

Race relations should be no better or worse at one larger school than at two smaller ones. Tolerance is largely learned from parents and peers. A broader range of peers could even improve race relations.

One larger, consolidated high school located adjacent to West Technical In-

stitute could provide, in the words of John Munroe, West Area Superintendent of Education, a "broader and deeper" curriculum.

Less money would have to be spent on administration -- running one building is cheaper than running two.

That could provide more money to be spent on education, on the students themselves.

A location near West Tech would enable students to make more use of the facilities and classes the center has to offer.

True, transportation costs may increase. All students would have to be bussed to the school. But maintenance costs would be decreased.

Young people are very adaptable, something many of us tend to forget as we become older and set in our ways. They can acclimate themselves to bus rides and a larger school population easier than we might imagine.

For these reasons, we believe the consolidation of the two high schools would be a good move for the school children of the Glades.

# History of the Everglades

20 YEARS AGO  
BELLE GLADE HERALD  
FEBRUARY 1, 1962

Governor Farris Bryant's hour-and-a-half inspection of Glades farm labor housing, while storing away running report on progress of sugar production, gave him ideas of accomplishment in housing for both off-shore and domestic farm labor.

The governor was intrigued by the reports of three warm meals per day for laborers for \$1.20; he noted that many CBS buildings in the area; he noted that "education must progress in order for those who enjoy a higher standard of living to more fully appreciate and care for the better things of life."

A truck driver was dead and 35 cane cutters were injured on US 27 when the driver's milk truck rammed a semi truck hauling 80 cutters to a field.

The accident happened two miles south of South Bay. Four of the injured were admitted to Belle Glade Memorial Hospital and the remainder were treated in the emergency room.

In a related story, the population of patients at the 45-bed hospital was 58, "while the boards dicker about a consolidated unit. (to serve Belle Glade and Pahokee.)"

30 YEARS AGO  
BELLE GLADE HERALD  
FEBRUARY 1, 1952

Belle Glade residents were gearing up for a straw ballot to determine what hours bars should

remain open for business.

The controversy arose when the city commission revised the hours of operation, shortening them from 8 a.m. to midnight, or 1 a.m. on Saturdays, to 7 a.m. to 7 p.m., Monday through Saturday.

The alternative being offered was to adopt county hours, from 7 a.m. to 2 a.m. except Sundays, when they were from 2 p.m. to midnight.

Inflation caught up with the Belle Glade Herald when Publisher Luther Jones announced a price increase from 5 cents a copy and \$2.50 for a subscription to 10 cents a copy or \$3 a year.

Plans to deputize a clerk in Belle Glade and open county and state voter registration books here were stalled by the veto of County Commissioner Paul Rardin.

County Supervisor of Elections DeWitt Upthegrove said Rardin had said that if such a system were set up in Belle Glade, it would be necessary to take similar action in Pahokee and probably other municipalities.

40 YEARS AGO  
BELLE GLADE HERALD  
FEBRUARY 6, 1942

A Naval training airplane from Opa-Locka Naval Air Station crashed in Lake Okechobee today on maneuvers, killing one of the occupants.

The name of the dead man wasn't released because of the official navy policy on keeping the names of fatal accident victims secret but the pilot survived and swam 300 yards from where the plane sank in 14 feet of water.

According to witnesses, the pilot evidently crashed to avoid a collision with another of the three planes flying in formation. He attempted to pull out of a dive too near the water and apparent-

# Opinion

JIM JONES

BOILER PLATE



## A nasty habit

Three years ago Dade County held a referendum which everyone would have forgotten about before now if the darned thing had not been so silly.

Some good-intentioned folks down there wanted to curtail public smoking. Any fool could tell you that smoking can no more be controlled than a rabbit's urge to multiply.

The whole thing started when the Europeans came over and found Indians smoking something called tobacco.

Some called the new invention blessing, others called it curse. Opinion has been divided ever since. Reason says smoking must be stupid, but pleasure says do it anyway.

Men have been joined in increasing numbers since by women, who enjoy lighting up. They can argue that it must be alright to smoke since cigarettes have the highest form of government sanction: taxation.

Anyway, one has to wonder about the credibility of the American public -- or the medical profession. Doctors tell us that smoking sends us to an early grave. Either we don't believe the doctors or we just don't listen very well.

One thing about smokers is that they are very persistent. It takes a lot of willpower to learn to like to smoke. Filling your throat and lungs with hot smoke is a real treat the first time around.

That's why I've always been a little skeptical about people who say they lack the willpower to stop smoking. They required tremendous willpower to pick up the little habit in the first place.

Getting back to our referendum, however, we know now that it failed, like another noble experiment prohibition.

I doubt that an anti-smoking ordinance would be enforceable anyway. The jails are already too crowded with murderers and thieves waiting trial. Where would they stack the smokers?

I would much rather see men and women chewing tobacco or dipping snuff... so long as they don't spit it on the sidewalk.

## EF Hutton reorganizes

EF Hutton announces the consolidation of its offices in the Palm Beach-Martin County District into one comprehensive unit.

With this reorganization, the seven offices, Stuart, Jupiter, North Palm Beach, Palm Beach, Belle Glade, Delray, and Boca Raton, will now do business as one combined office to provide more effective service and attention for the clients.

The expansion of this concept will allow one stop in the nearest EF Hutton office to have the account served or to obtain information.

The Palm Beach-Martin County District will be under the management of Gordon D. Gaster, vice president as general manager with a resident manager at each location. Tom Altman is the resident manager in the Belle Glade Office.

They saw the other planes too close to his.

Mrs. Pauline Burke Carr, captain of the Red Cross Motor Corps of Palm Beach County, announced the acceptance of the four members who have completed their training for the Belle Glade unit of the corps.

The four members mentioned were Nell Scullen, Katherine Ashley, Illa Mae Ogle and Edythe Murray.

A cottee party was held at the school under the auspices of the Home Demonstration Club to raise funds for President Roosevelt's infantile paralysis birthday drive.

30 YEARS AGO  
PAHOKEE NEWS AND PHILOSOPHY  
FEBRUARY 4, 1952

Work started on the construction of a local telephone exchange system to serve Pahokee and Canal Point and was expected to serve as a nucleus for a system covering the entire upper Everglades section.

The first part of the job was transportation of poles to connect the two towns, followed by the driving of pilings to serve as the foundation.

More than 3,000 cars of vegetables were moved from Everglades stations of the Florida East Coast railroad in the current growing season, topping any previous record.

A Corps of Engineers crew transferred from the Clewiston area to Pahokee to continue a survey for the proposed federal-aid planned for construction around Lake Okechobee.

The survey was meant to provide information on property lines, location of roads, ditches, buildings and contour of the ground surface with the area of the lake front.

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# Pahokee band honored

**PAHOKEE**—Members of the O.D. Express Band of Pahokee High School and Ollie Davis, Jr., were recently honored for the band's performance in the Christmas in Dixie Parade held in Lake Park during the Christmas holidays.

Davis, the band director said the school was recently notified of the band winning the "Top Band Award" in the parade for the second consecutive year.

"A large number of bands participate in the parade each year and it is an honor for Pahokee High School Band to win the award two years in a row," said Davis.

Considered one of the best showmanship bands in the state, the

Blue Devils Marching Band has been invited to participate in numerous events in the state.

The Blue Devils also is one of a small number of high school bands in Florida to be invited to the Mardi Gras held in New Orleans, La., annually.

The 110 members of O.D. Express was presented with a plaque from the City of Lake Park for their performance. In 1980, the band received a trophy for its efforts.

Davis said the band also performed at the South Florida Fair opening ceremonies held Jan. 22.

The O.D. Express also will perform for the City of Pahokee

60th Anniversary Parade, The Boynton Beach Black Awareness Festival and will march in the Third Annual Afro Arts Festival Parade in Belle Glade in March.

The O.D. Express has brought the community of Pahokee much pride and many awards for its outstanding performances.

Davis' office is filled to capacity with awards the band has received since he became the director of the band.

**Kentucky Fried Chicken**  
of Belle Glade

**2 Pc. Chicken & Roll**  
From 11 a.m. - 2 p.m.  
Thurs., Feb. 2 thru Wed., Feb. 10

**\$1.00**  
Plus Tax  
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**Pahokee Ford**  
154 E. Main St.  
924-7126

## Correction

in the city of Pahokee was incorrectly identified as Hatton Brothers, Inc.

The company actually seeking to build the nursing home in Pahokee is Hatton Properties, Inc., not Hatton Brothers, Inc.

Ollie Davis, Jr., band director of Pahokee High School recently received the first place award from the Christmas in Dixie Parade committee for the band's participation in the parade.

## Drama fest planned

**BELLE GLADE**—Glades Central Community School will be one of seven high schools to participate in the Eighth Annual Palm Beach Junior College High School Drama Festival to be held in the PBJC Auditorium Feb. 11, 12 and 13, according to Frank Leahy, faculty director.

Each of the high schools will present a one-act adaptation of a play starting at 8:30 a.m. Thursday, Feb. 11, with the award winners to be announced at approximately 3:30 p.m.

Awards will be presented for the best overall actress and actor, as well as the best play, and the best actor and actress in each play.

Friday and Saturday night, Feb. 12 and 13, the award winning plays will be presented at 8 p.m., along with a student production by members of the PBJC Players.

Lois Meyers and Arthur Musto, PBJC drama instructors, will assist Leahy, who will be working on the technical details of the plays.

Pamela Hope Levin, drama instructor and director at Broward Community College, who did her drama internship at PBJC, will be the guest critic.

The participating schools, the play to be presented, and the directors include: Cardinal Newman, "Portrait of a Madonna," Hal Johnstone; Forest Hill High School, "Egads! What a Cad!" Barbara Musgrave; Glades Central High School, "Twelfth Night," Sarah Bennett; Jupiter High School, "An Overpraised Season," James Hilliker; Lake Worth High School, "Pound on Demand," Budd

Merson; Palm Beach Gardens High School, "Portrait in Black," Doris Price; and Twin Lake High School, "Spoon River Anthology," Burt Merriam.

Five of the seven directors, Johnstone, Musgrave, Bennett from Glades Central, Price, and Merriam are former PBJC students, Leahy said.

The PBJC High School Drama Festival is open to the public, with no charge for admission.

### GRAND OPENING

Saturday  
11 a.m. to 11 p.m.

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135 135 COLOR FILM  
12 brilliant color exposures  
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**6.93** WAS 7.93  
**13.93** WAS 14.93  
ALUMINUM WEB CHAIR WITH RUGGED FRAME  
MATCHING WEB CHAIR WITH FOUR POSITIONS  
WAS 14.93

save 8.05  
**86.83** WAS 94.88  
75 LBS. NTH DRY CHLORINE  
60% granular chlorine formula for pools.

save 20%  
**1.43** WAS 1.79  
15 OZ. STP OIL TREATMENT  
Get the STP oil treatment habit. It's #1!

save up to 31%  
**1.66** WAS 1.87  
13 OZ. GUMOUT CARBURATOR CLEANER  
13 OZ. GUMOUT JET SPRAY  
21-PC. SOCKET SETS, METRIC OR STANDARD  
WERE 9.88

save 2.22  
**17.66** WAS 19.88  
AM/FM DIGITAL CLOCK RADIO  
With snooze alarm & solid state circuitry.

save 1.11  
**9.77** WAS 10.88  
MEN'S MIDVALE CORDUROY JEAN ASS.  
Rugged cotton-polyester corduroy styled with four pockets, belt loops, boot cut or straight legs. Solids, in men's 28-36.

save 1.00  
**5.88** WERE 6.88  
NYLON WARMUP JACKETS  
100% water-repellent nylon with snap front, 2 pockets. Men's S-M-L.

save 2.00  
**12.88** WERE 14.88  
MEN'S A-S-T V-NECK SWEATERS  
Cotton/poly velour w/ ribbed coll. waist. 2 neck styles. S-X-L.

save 2.00  
**12.88** WERE 14.88  
FAMOUS MAKER MEN'S SWEATERS  
Acrylic chenille knit pullover, in handsome colors. Men's S-X-L.

save up to 46%  
**2.43** YOUR CHOICE  
WERE UP TO 4.46  
BOYS' SPORT & DRESS SHIRTS  
Ass't. long and short sleeve pullovers, collars. Boys' S-M-L.

save up to 4.11  
**7.88** WERE 11.99  
LADIES' VELOUR TOPS  
100% ACRYLIC SWEATERS  
WERE 12.99

save 1.00  
**4.94** WERE 5.94  
27x50" CANNON BLANKETS  
Decorator solids are machine washable, treated to reduce shedding.

save 1.00  
**7.88** WERE 8.88  
MEN'S BOYS' NYLON JOGGERS  
Nylon with suede vinyl overlays, foam padded. Men's 7-12, boys' 2 1/2-6.

save 2.00  
**10.88** WERE 12.88  
MEN'S MOC SPORT SHOE  
Easy-care vinyl w/ tricot lining, rubber soles. Men's 7 to 12.

save 10%  
**6.25** WERE 6.97  
INDIAN MOCS FOR LADIES  
White vinyl upper w/ bead trim, full tricot lining, crepe soles. 5-10.

save 10%  
**5.29** WERE 5.86  
COTTON MADRAS BEDSPREADS  
Acclaimed bedding made in rich, vibrant colors. Solids, prints.

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# Vista

Glades schools finish one, two and three

## Glades sweep math academic games

by ALMA HENRY

**LAKE WORTH** -- Glades area schools swept first, second and third places in the Palm Beach County Mathematics Academic Games tournament held Tuesday, Jan. 26, at Palm Beach Junior College in Lake Worth.

The Pahokee Blue Devils won first place among the senior high schools that competed county-wide in On Sets. Glades Central Community School won the second place honors and Glades Day School finished third in the competition.

The Glades Area Academic Games League is

presently in its third year of competition and according to Mrs. Shirley Speakes, Resource Teacher, for the West Area, "schools in the Glades have performed exceptionally well in the County tournaments."

Robert Tai, an 11th grader from Pahokee, walked away with the first place trophy in the senior individual competition. Tai has participated in the Glades league since its inception and attended the National Academic Games in Rockledge, Ga., last year.

Karl Cushman, a 12th grader from Glades Central, won second place in the individual section of the competition.

Also placing in the top twenty spots in the senior division were Janet Clayton, 4th; Tomas Hernandez, 5th and Ana Latour, 6th, all of Glades Day School.

Hollie Larson of Glades Day was 10th, Mark Andrews was 11th, Wade Wagnon was 14th and Sheila Chamber finished 16th. They represented Pahokee in the tournament.

Mrs. Speakes said Steve Burrows finished 13th and John Mooney had the 18th best score. Both students attend Glades Central.

The top five student in each division will represent the League at the National Academic Games.

Pahokee's middle team placed second in its division. Thomas Tai, an eighth grader from Pahokee, won the first place individual trophy in the middle division. Kevin York, also from Pahokee, placed third in the competition.

Glades Day School finished tenth in the final mathematics middle standings. Glades Day students Julie Prewitt, Van White tied for 14th place and Vicki Fowler was one of five students to tie with 35 points in the 20th position.

Sharon Smith of Pahokee finished 10th in the competition.

In the Elementary division, the Glades had three students to place in the top twenty. Students Jose Pozo and Cecilia Varona of Christian Day finished 7th and 17th respectively and Vincent June of Rosenwald finished number 16th.

Mrs. Speakes said the Glades also had three students to place in the state competition held at Boca Raton High School on Saturday, Jan. 30.

Robert Tai of Pahokee, a member of the Palm

Beach County All Star Team finished second in the state competitions.

Ana Latour of Glades Day School tied with three other students for third in the Senior Division.

Vincent June of Rosenwald tied with three students for third place in the Elementary Division and Chad Hood of Glades Day School tied for second with four students in the Elementary Division.

Marvin Davis, the team coach from Pahokee was presented with a trophy to take back to the school at the county competition.

"I'm happy to see the Glades place first, second and third in the county games. Our winning the Math county-wide games proves that there are some good and dedicated teachers in the Glades and Glades students are receiving a good education," said Davis.

"Our winning proves we (the Glades schools) are not as bad as the people on the coast seem to think we are," Davis added.

Mrs. Speakes said Academic Games are instructional materials which help students learn basic subject matter in language arts, mathematics, social studies and other areas.

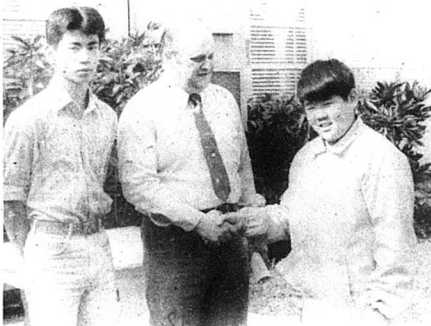
The materials are designed as games so that they will be stimulating. But, students must learn in order to play," Speakes said.

The Linguistiks Games will begin Wednesday, Feb. 10 at Palm Beach Junior College Glades Campus.

Students will compete from all the public and private schools in the Glades in the three divisions.

Mrs. Speakes said the Academic Games in the Glades are sponsored by ESAA Basic. Dave Campbell, Pam Campbell and Ava Sue Hicken, assist Mrs. Speakes with the coordination of the games.

**Academic Games Linguistiks competition set to start Feb. 10th**



The Pahokee High School Academic team is tops. Robert Fincannon, assistant principal of curriculum at the school congratulates the top high and middle divisions champs, Robert and Thomas Tai. Both of the Tai brothers will be attending the National Academic Games in Rockledge, Ga.



The Glades Central Community School finished second in the county Academic Games held at Palm Beach Junior College recently. Members of the team from left to right seated are Kim Leoland and Elaine

Smith. Standing, Steve Burrows, John Mooney and Karl Cushman. All of the students are seniors and have participated in the games for a number of years. Their sponsor is the Mr. Willie Smith.



The Glades Day School Gators received the third place award in the County Math Academic Games competition. Members of the Glades Day School team were Ana

Latour and Hollie Larsen, seated. Standing, Janet Clayton, Steve Herring, Melanie Swager, Davy Haynes and Tomas Hernandez.

## Heart Drive is underway

February is Heart Month. And that means the Commerce and Industry Drive for the American Heart Association, Palm Beach County Chapter is under way. The Kick-off for the drive was held Jan. 28 at the Hyatt Palm Beaches.

1982 Campaign Chairman Dale M. Blocker announced the leaders for the drive in the Belle Glade area. Mrs. Billy Rogers, who has been a Heart volunteer for 13 years, will be heading the drive in South Bay. W. Morris, Assistant Vice

### February is Heart Month

President of the Bank of Pahokee, will lead the drive in Pahokee. Heading the Commerce and Industry campaign again this year in Belle Glade area Wayne Mikell, president of the Bank of Belle Glade, Bob White, group manager of the Belle Glade Branch of Southern Bell; and Capt. C. Frank Fogelman of the Belle Glade sub-station of the Palm Beach County Sheriff's office.

These volunteers will be contacting other business and professional leaders in the Belle Glade area to distribute literature, and encourage their

colleagues to support the work of the American Heart Association. It is during Heart Month, that the American Heart Association concentrates its fund raising efforts. Complementing the Commerce and

Industry drive, are 3,500 volunteers from throughout Palm Beaches and Martin Counties who will be calling on their neighbors during Heart Sunday Week, February 22-28. The local chapter allocates 40 percent of its campaign funds to heart research. Heart and blood vessel diseases are still the number one killer in our country. In addition to sponsoring research, the Heart Association also sponsors educational opportunities for local physicians and nurses.

## Bunting-McDaniels announce plans

**BELLE GLADE**—Ava Nell Bunting and Glenn McDaniels, both of Browns Farm Road, Belle Glade, announce plans to wed on Friday, March 5.

The double ring ceremony will take place at the Church of the Nazarene, Bacom Point Road, Pahokee at 8 p.m. with the Rev. Victor Bateman officiating.

The bride-elect is the daughter of Nellie Olson of Belle Glade and Alvin Earl Bunting.

The groom-elect is the son of Todd and

Votis McDaniels of Belle Glade.

The bride-elect attended Glades Central High School. The groom-elect also attended Glades Central High School and is currently employed at Shawano Drainage District, Shawano Village.

A reception will be held immediately after in the church fellowship hall.

No local invitations are being sent. Friends and family of the couple are invited to attend.

### Gene Bair

## Bair earns Eagle award

**BELLE GLADE**—Glenn (Gene) E. Bair II, son of Mr. and Mrs. Glenn Bair of Belle Glade, is to receive the Eagle Scout Award on Sunday, Feb. 7, at 3 p.m. at the First United Methodist Church in Pahokee.

The Eagle Scout award is given after 21 merit badges and a service project have been completed. Only one or two per cent of the boys in scouting receive this award.

To receive his service project award, Gene coordinated and supervised the first aid stations for the Winter Special Olympics held in the Glades. For one of his merit awards, he did journalistic and photographic work for the Herald-Observer.

He was one of four boys from the Glades who attended the Boy Scouts National Jamboree in Ft. A.P. Hill, Virginia this past summer.

He is a 1981 graduate of Christian Day School and is currently working at Bair's Electronics, Inc., Belle Glade and attends Palm Beach Junior College part time.

A reception will follow the Eagle Court of Honor at the church and both events are open to the public.

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## Man charged in burglary

**BELLE GLADE**—A man police have termed a "drifter, a loner" has been arrested and charged in the burglary of a local business.

Charles Cain, who uses a variety of names, was arrested at 6 p.m. Monday, Feb. 1 and charged in the theft of \$527 worth of wrenches and tool boxes from Glades

Feed and Supply late last week.

According to Detective Jack Pulewider, the store, located at 901 West Canal Street North, was broken into and the tools stolen between 8:45 p.m. Thursday, Jan. 29, and

7:30 a.m. Friday, Jan. 30.

Entry was gained through the front door when a rock was thrown the plate glass.

Inside the premises, blood and latent fingerprints were found.

Bill Murray, the

identification officer, helped identify the suspect and Sergeant Lee O. Kielman assisted in the investigation.

All the tools were recovered and Cain is in custody under \$5,000 bond.

### Library plans

#### International Day

**BELLE GLADE**—The Belle Glade Municipal Library will be having its International Day on Feb. 6.

The theme for the day will be Norway, according to Phyllis Lilly, Librarian.

**Lake Drive In Theatre**  
Belle Glade, Florida  
Begins Fri., Feb. 5th thru Thurs., Feb. 11th

### Heavy Metal

—Starring—  
Special Cast  
(In Color) (R)

### — ALSO —

### Stir Crazy

—Starring—  
Richard Pryor  
(In Color) (R)

## Cook's corner

Clara has lived in Belle Glade most of her life and is a member of the Belle Glade Woman's Club. The Woman's Club is a service organization composed of ladies from Belle Glade with an interest in improving the area.

She is retired from the Agricultural Research and Education Center and enjoys bicycling and crocheting.

Clara says people seem to like this dish. We hope you enjoy it also.

### VEGETABLE CASSEROLE

one 16 ounce package of frozen mixed vegetables—cooked, salted and drained  
one cup each chopped onions and chopped celery  
add to mixed vegetables a few minutes before draining  
one cup grated sharp cheese  
one cup mayonnaise

Mix well, put in casserole dish and top with one-fourth pound of crushed saltine crackers, mixed with one stick oleo (melted). Bake at 350 degrees for 30 minutes.

## 4 arrested in forgery

**BELLE GLADE**—Four Belle Glade women were arrested in a case involving the forged check.

A check belonging to Emma Rolle, 26, of 224 SW Fifth Street was stolen and cashed at Glades Drugs on West Avenue A Monday, Feb. 4.

Detective John Carney, Sergeant Leroy Carrigan and Patrolman Edward Patterson discovered in their investigation that four local women were involved.

The four, Maggie Fowler, 44, of 224 SW Fifth Street; Diane M. Brown, 28, of 425 SW Avenue D; Delories Butts, 31, of 227 SW Sixth Street and Laura Holley, 32, of 311 SW Fifth Street, admitted involvement in the scheme.

The check was allegedly stolen by Fowler and given to Butts who cashed it. The four then divided the money, according to Carney.

Fowler was charged with dealing in stolen property and grand theft. She is being held in lieu of \$10,000 bond.

Brown and Butts were both charged with dealing in stolen property and grand theft and are being held under \$3,000 bond.

Holley was charged with forgery, grand theft, and dealing in stolen property and is being held under \$10,000 bond.

All the money was recovered, according to Carney.

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By February 9th

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Put your LOVE in writing. Tell her she's wonderful. Tell him he's fantastic. Or, say something special that your loved one will understand. It's a great way to be a super sweetheart. Write your message below and bring it or mail it with \$5.00 by February 9th to The Clewiston News, P.O. Box 1236, Clewiston, FL 33440.

10 words thru 16 words, \$5.00 — cash with order.

1. \_\_\_\_\_
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4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_

Valentine Messages to be printed February 11th

The Herald-Observer

425 S. Main Belle Glade, FL 33430



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## Hodges and Ramos exchange wedding vows

Mary Frances Ramos and Arthur Dean Hodges were united in Marriage on Dec. 5, 1981, with the Rev. Daniel Coleman officiating. A double ring ceremony took place at the Church of God of Pahokee. The bride is the daughter of Rev. and Mrs. Jose Ramos of South Bay and the groom is the son of Mrs. Louise Hodges and the late Julian Hodges of Pahokee. The bride given in

marriage by her father, was attired in a floor length dress of polyester lace with applique accents. The gown also featured beaded trim on the Queen Anne neckline and the bishop sleeves came to a bridal point at the snap cuffs. Her veil was a spanish style design in a chapel length. She carried a bouquet of white carnations. Matron of honor was Karen Moye. She wore a wine colored dress

lined in taffeta with a ruffled front and a back scoop neckline with capelet sleeves. She carried a bouquet of pink and red carnations. The bridesmaids were Sylvia Tosado, Yvonne Westberry, Nancy Steele and Stacey Bohannon was a junior bridesmaid. Their dresses were identical to the matron of honor. They carried flowers of pink carnations, interwoven with christmas pine and red



Mr. and Mrs. Arthur Hodges

ribbon. The best man, was Dennis Hodges, brother of the groom from Belle Glade. The groomsmen were Eddie Boswell and Donald Westberry. Ushers were Jose Ramos, Jr., and James Ramos, brothers of the bride. Organist Lisa Hatton and pianist Lori Stevens played "We've only just begun" and "The Lord's Prayer" as well as the traditional wedding march. Joyce Pace was the soloist. The bride's mother wore a floor length dust rose dress with a corsage of white mums. The groom's mother wore a floor length navy blue dress with a corsage of white mums. The church altar was banked with lady palms. Two candelabra graced the altar with a third candelabra in the background. Baskets of white mums were on the altar and the reserved pews were marked with white bows. A reception was held after the ceremony at the Canal Point Community Center. The center was decorated with poinsettias and

the Christmas colors of red and white were the prevailing color scheme throughout. The reception table was covered with a silk tablecloth and held a three tiered cake with four complementary additions. Daves were on the bride's cake. A groom's cake was on another table decorated roundabout with Christmas greenery. Assisting in the serving were Nancy Shackelford, Mary Menefee, Brenda Rowland, Lee Ann Campbell, Carol Austin, Gina Williams and Mac Barthoff. Andrea Tuberville was in charge of the bride's book. For her traveling costume the bride chose a wine and blue velvet dress. The couple took a honeymoon to Disney World and are residing in Pahokee. The bride is a graduate of Christian Day School where she was a member of the student council. She was also a cheerleader and a member of the softball team. The groom is a graduate of Pahokee

High School where he was a member of the band and the Future Farmers of America. He is employed by Glades Sugar. Out of town guests at the wedding were Mr. and Mrs. Ralph Berkley of Virginia, Mr. and Mrs. Ellis Moye and Karen Moye of Georgia, Mr. and Mrs. David Rodriguez of sunrise, Fl. Mr. and Mrs. Angel Cordero and Miss Daley Rodriguez of Puerto Rico, Mr. and Mrs. A.L. Roberts of Lakeland, Fl. Mr. and Mrs. Donald Westberry, Sharon Cox and Shirley Miller, all of Clewisto, Mrs. Catalina Lopez and Kenny Lopez of West Palm Beach, Magdalena Lamboy of Sunrise, Mr. and Mrs. Clark Castle of New York, Mr. and Mrs. Harris Anderson, Fl. Myers, Mr. and Mrs. Jerry Anderson, Mr. and Mrs. Daniel Anderson and Richard Kersey, and Mr. and Mrs. Ravels all of Okeechobee and Mr. and Mrs. Bennie Carswell of North Carolina.

## Badcock

Announces

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Reg. \$79<sup>95</sup>  
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## Students receive degrees

**GAINESVILLE**—Three Belle Glade students graduated from the University of Florida when 1,465 bachelor's and 292 master's degrees were awarded. There were 68 Ph.D.s and 94 juris doctor degrees, plus 7 doctor of education, 22 specialist in education and 13 doctor of dental medicine.

Graduating were Peter Maxwell Fairhurst-MS in Agriculture, Nancy Sue Guzman BS in Business Administration, Walter William Miller BS in Civil Engineering.



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Tickets may be secured in advance from the Methodist Men or at the door.

The State Girl's Clubs will meet in Belle Glade to finalize plans for the annual state convention which will convene in West Palm Beach at the Hilton Inn in June.

Mrs. Willie M. Adams, vice-president of the FAWC said Girl's Clubs of Belle Glade will host the planning meeting.

Interested persons desiring additional information about the meeting may contact Mrs. Adams after 3 p.m. at 996-3130.

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 South Florida  
 and the Glades  
 Gospel Voice

<b>Inspirational Words and Music</b>	<b>Old Time Southern Gospel</b>
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**Open 24 Hours A Day**

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Sometimes we have heard it said, "He's in another world," or "He lives in a world all to himself."

Jesus says to the Jews questioning him, you belong to the world below and I to the world above. He was saying, "You are subjects of the mortal world and I of the immortal. I owe allegiance to God, and you to the secular powers."

You may say: "Well I was put here and what else am I to do?" Let's look at this by seeing what Christ means by saying you belong to the world.

First the Lord inferred that this was the basic deterrent of the Jews' being able to follow Him. They couldn't understand Jesus' teachings because their thoughts were of a different sphere of thinking. Jesus was speaking of the spiritual aspect and the origin of life is human.

The Jews although they believed in God, didn't have a strong belief in life after death. Many of them didn't look forward to a real existence beyond this life.

So What? Where do we fit in? We too have our beliefs which would be in opposition to those of Christ. In a recent religious book the writer says that for many people the psychiatrist or the psychotherapist has become the answer to all of our problems.

If we have other problems we take them to specialists and this is good because professional advice can be most helpful, but many times the problems are caused by our loyalty to the world's way rather than that of Jesus Christ. You, better than anyone else, know that you give more loyalty to this world because you want to be popular, successful, attractive, and deferred to. We all do this in a sense. We lose part of our freedom when

Second, non-belief brings spiritual death. Jesus says point-blank "If you do not believe I am who I am, you will die in your sins." He means if we do not accept him as our only means of freedom and

live as free people in the freedom He purchased, then we are spiritually dead because we will all continue to rebel against God. We are rebels when we choose the world over God.

The lack of belief takes away purpose to life and gives only unsatisfying goals and the chasing of endless rainbows. Greed and selfishness rule the world and life becomes an eternal game of king on the mountain. A kingdom established this way has no enduring qualities or satisfaction, only nothingness or heartaches or worse.

Finally, Christ says "My world is with God, centered in God, and governed by God, but with love for all." This world may be yours if you will give up your allegiance to the world of man, or as He says, the world below.

In a way Christ is describing heaven and hell. Heaven is in the presence of God and hell is being separated from God. Closeness to God may be right where you are, but with your heart not only turned unto God, but your motivations and your actions in line with His love and purpose.

Only as we are a part of Christ's church can we have the strength to live as God wants and desires. The Holy Spirit was given to the church to purify it and to guide it. All of us need to continually realign ourselves by the help of the Holy Spirit to God's plan.

We can be in the world of man but motivated and led by the Spirit of God and love. The Gospel (the good news) becomes a reality and a joy.

## Men plan breakfast

Men of Community United Methodist Church of Belle Glade will hold their annual pancake and sausage supper in Jameson Hall at S.E. 1st St. and Southwest Ave. E. from 5:00 to 8:00 p.m. Saturday, Feb. 13.

This is a fund raising activity to help sup-

## Church hosts conference

Beginning with a covered dish supper in Jameson Hall, Community United Methodist Church will have a Missions Conference Feb. 6-10. The Rev. and Mrs. Virgil Maybray, Executive Secretary, Evangelical

The Church will also host two retired missionaries Sunday and Monday. Dr. William Hughlett, (Medical

Missionary) who served in the Congo (now Zaïre) for forty years will be with us at the church Sunday and Monday evenings sharing about the work in Africa. On Tuesday South America Wednesday night, The Rev. Maybray will be speaking and giving a final challenge for the support of missions through the local church.

Everyone is invited to attend this conference. The services Sunday night will be at 7 p.m. and on Monday Wednesday at 7:30 p.m.

## Reeves named to Roll

UNIVERSITY.  
Miss. Gena G. Reeves  
of South Bay has been  
named to the Dean's  
Honor Roll for the fall  
1981 semester at The  
University of  
Mississippi.

The grade-point average between 3.5 to 3.74 is required for full-time students carrying at least 12 semester hours for listing on the Dean's Honor Roll.

## Clubs to meet

**BELLE GLADE** - The Florida Association of Women's and Girl's Clubs will meet in Belle Glade on Saturday, Feb. 13.

The State Girl's Clubs will meet in Belle Glade to finalize plans for the annual state convention which will convene in West Palm Beach at the Hilton Inn in June.

Mrs. Willie M. Adams, vice-president of the FAWC said Girl's Clubs of Belle Glade will host the planning meeting.

Interested persons desiring additional information about the meeting may contact Mrs. Adams after 3 p.m. at 996-3130.

**WSWN-AM**

## "Mighty 90"

## South Florida and the Glades

**Gospel Voice**

<b>Inspirational Words and Music</b>	<b>Old Time Southern Gospel</b>
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Fulltime Gospel  
Station — AM 9**

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IN THE CHURCH OF YOUR CHOICE

**GREATER ST. PAUL**  
CHURCH OF GOD IN CHRIST  
117 W. Ave. A  
Belle Glade, FL 33430  
ELDER CLARENCE BROWN, PASTOR  
Telephone: 996-9559  
Order of Service  
Sunday School - 10:00 a.m.  
Morning Worship - 11:30 a.m.  
Young People  
Singing Workers - 6:00 p.m.  
Evening Worship - 8:00 p.m.  
Live Radio Broadcast  
From the Sanctuary area  
WSM FM 92.5 on your dial  
each Sunday night.  
Tuesday Night  
Bible Band - 7:00 p.m.  
Wednesday Night  
Home & Foreign Mission - 7:00 p.m.  
Friday Night  
Prayer & Tarry Service - 8:00 p.m.  
Sabbath Morning  
Live Radio Broadcast From  
the studio of WSM FM - 10:30 a.m.  
Transportation Available  
to the Sanctuary area  
**JESUS CHRIST OF THE**  
**APOSTOLIC FAITH**  
DENISE HERBERT WATERS  
Worship Service - 11:00 a.m.  
Evening Service - 7:00 p.m.  
Tuesday & Thursday  
Regular Service - 7:00 p.m.  
Monday Evening  
Missionary Service - 7:30 p.m.  
Wednesday Night  
Daughters of Zion  
Prayer Band - 7:00 p.m.  
Church of God by Faith  
625 S.W. Ave. B  
Belle Glade, FL  
ELDER JOHN ROBINSON, PASTOR  
Sunday School - 10:00 a.m.  
Morning Worship - 12:00 p.m.  
Evening Worship - 6:00 p.m.  
Willing Workers Club - 8:00 p.m.  
Tuesday Night  
Prayer Service - 8:00 p.m.  
Wednesday Night  
Prayer Service - 8:00 p.m.  
Thursday Night  
Prayer Service - 8:00 p.m.  
EVENING  
PRESBYTERIAN CHURCH  
1001 S.W. 5  
Belle Glade  
DAVID T. EVANS, PASTOR  
Sunday School - 9:45 a.m.  
Morning Worship - 11:00 a.m.  
Evening Worship - 7:30 p.m.  
Worship Center  
1424 W. Canal Street  
Belle Glade  
ELDER ARNON PETTY, PASTOR  
Sunday School - 10:00 a.m.  
Morning Worship - 11:00 a.m.  
Evening Worship - 7:30 p.m.  
Wednesday Night  
Evening Service - 7:30 p.m.  
SHILOH MISSIONARY  
BAPTIST CHURCH  
478 Borden Ave.  
Pahokee  
O.W. WEST, PASTOR  
Sunday School - 9:45 a.m.  
Morning Worship - 11:00 a.m.  
Evening Worship - 6:00 p.m.  
Thursday Evening  
Bible Study - 8:00 p.m.

**SANT PHILIP BENELI**  
**CATHOLIC CHURCH**  
South Main Street  
Belle Glade  
FR. J. SANTA-BIBIANA, SDR.  
PASTOR  
Sabbath Night  
Mass - 6:30 p.m.  
Sunday  
Mass 8:00 a.m. & 10:30 a.m.  
Spanish  
12:00 Noon & 6:30 p.m.  
Holy Days  
Mass 7:00 & 8:00 p.m.  
South Bay  
Sunday  
Spanish Mass 9:15  
Confessions  
Sat. 4:00 to 5:00 p.m.  
And Upon Request  
**CHURCH OF THE HOLY MATRITY**  
EPISCOPAL  
1020 East Main Street  
Pahokee  
Sunday Mass - 9:30 a.m.  
Holy Eucharist - 10:00 a.m.  
Reverend  
**REV. CHARLES FARRAR**  
Sunday School - 9:00 a.m.  
Holy Eucharist - 10:00 a.m.  
**BIBLE CHURCH OF GOD**  
531 Rardin Ave.  
Pahokee  
**ROBERT L. BAKES, PASTOR**  
Sunday School - 10:00 a.m.  
Morning Worship - 11:00 a.m.  
Evening Worship - 6:30 p.m.  
Tuesday Night  
Prayer Service - 7:30 p.m.  
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## Gators beat Crusaders

By JEFF BROWN

BELLE GLADE — Glades Day Girls Basketball coach Mandy Perez was beaming Monday.

His team had beaten Belle Glade Christian the preceding Tuesday. Never in the history of its girls' basketball program had Glades Day ever defeated Christian Day.

"It's the first time that we've beaten them in girls' basketball," he grinned. "We were as high as a kite.

Of course, I don't mean to be taking all the credit. The guys before me (coaches) have done a good job. The program has gotten better and better each year. And we're losing only one player to graduation. So I think we're looking to be better next year."

The Gators led the game until the fourth quarter, when the Crusaders charged ahead. With 2:37 left in the game, the Crusaders had what could well have been a commanding five point lead. The Gators rose to the challenge.

They held the Crusaders to one point in the final two minutes and scored six, to tie the game with four seconds left.

With the ball in their possession, the Gators called a down-court time out and passed the ball up court, where, with two seconds left on the clock, they called another time out. Melanie Swager set up a pick play for Lauralee Green which drew the Crusader's biggest defender away from the real action.

Angee Adams passed to Green who hit a fifteen footer to win the game.

"It was nothing but net," said Perez. Celia Pate led the Crusaders with 16 points, followed by Sheri Mann with 13.

The Gators' leading scorer, Kelly Teets, failed to match the points

racked up by Mann, with only eleven, but the Gators had higher totals throughout their line-up.

Green, who scored the winning basket, was tied with Judi Austin at the eight point level at the end of the game. Mel Swager scored six and Angee Adams and Jamie Wilks each scored two.

"It was so pleasing to see them scurry out directions to the letter," said Perez. "It would have to work or we went into overtime."

Earlier in the season, Christian Day had defeated Glades Day by two points.

Last Wednesday, the Gators traveled to King's Academy and won a 41-40 contest.

Adams collected 13 points in the game, followed by Wilks with nine.

Austin and Teets each scored six and Swager scored three. Green and Janet Warren each scored two.

"We were definitely out rebound in this ball game," said Perez. "Miserably."

The next night, the Gators were blown out of their own court by visiting Pope John Paul.

At the end of the first half, the score was 25-4 and John Paul led the game won. After holding the Gators scoreless for an entire second quarter, they held them to just 20 points in the second half, while adding 21 to their own to end the game with a 46-24 victory.

"We were intimidated by their size," said Perez, who added "After the half-time break, we talked during the break and decided 'okay, their good but not that good.' So we came out and decided to be competitive."

A major factor in the lopsided score was John Paul's Mag Hatten who scored 20 points in the game.

When John Paul arrived this week for another game, Perez had a game plan built around her.

"We're going to try to stop her. She's their whole team. She's the best girl basketball player I have ever seen," said Perez. "I've been to states and I can say this is the best girl basketball player in the tenth grade, she's only a sophomore, the best sophomore I have ever seen."

The Gator record is now at 7-4, with three rough games this week: John Paul on Wednesday, Lake Worth Christian Tuesday and LaBelle Thursday.

"For us not to go seven and seven, we're going to have to play way better basketball than we have been playing."

A big problem will be the LaBelle game, according to Perez, who said "I worry about their officiating, that's all."

"We're not relying on getting a real good officiating crew from LaBelle."

## Bowling results

LAKE ROADHOUSE

Claw Skate Center	50-35
Smith's Thruway	43-34-16
Smith's Thruway	38-14-39-12
Armour's Garage	54-42
Comfort Air Canal	33-45
Swindle Bros	33-45

Team High Games

Swindle Bros	629
Claw Skate Center	629
Smith's Thruway	633

Team High Series

Enrich Salvage	1812
Smith's Thruway	1767
Armour's Garage	1762

Indiv. Games

Glades Texton	260
Portia Kinkland	260
Louise Betts	250

Indiv. Series

Louise Betts	690
Yvonne Savoca	658
Glades Texton	658

High Scratch Games

Glades Texton	207
Bobbie Swindle	192
Tonia Langston	189

High Scratch Series

Glades Texton	496
Julia Swindle	489
Tonia Langston	476

Splitte Picked Up

Julia Swindle 5-7; Mary Lou Sherman 5-10	
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**JOE'S MEAT MARKET**  
816 W. Camel St. 994-8360  
(Inside the 7-Day Food Store)  
Belle Glade, Florida

**"Steaks Cut to Order"**  
Store Hours: Mon. - Fri. 7:00 - 8:00 p.m.  
Sat. and Sun. 8:00 - 10:00 a.m.  
Closed Sunday  
JOE THOMPSON - MANAGER

**Box #18**  
4 lb. NECKBONES  
3 lb. HOG MAWS  
3 lb. OXTAILS  
2 lb. PIG FEET  
3 lb. PIG TAILS  
3 lb. PORK CHOPS  
3 lb. SMOKED NECKBONES  
2 lb. PAN SAUSAGE  
2 WHOLE FRYERS  
25 lb. for  
**\$26.00**

**Box #15**  
2 lb. SMOKED NECKBONES  
2 lb. SLICED BACON  
2 lb. WIENERS  
3 lb. BEEF-SAUSAGE  
4 lb. FRESH NECKBONES  
2 lb. RED HOT  
2 lb. GROUND BEEF  
2 lb. WHOLE FRYERS  
**\$24.50**

**Beef Order #2**  
4 RIB STEAKS  
2 CHUCK STEAKS  
3 CHUCK ROAST  
2 T-BONE STEAKS 1/2" Thick  
3 lb. BEEF SHORT RIBS  
2 lb. BEEF STEW  
3 lb. BEEF SAUSAGE  
**\$45.00**

**Box #6**  
8 lb. NECKBONES  
3 lb. OXTAILS  
4 lb. PIG FEET  
10 Pcs. PORK CHOPS  
2 lb. HAM HOCKS  
2 lb. GROUND BEEF  
2 WHOLE FRYERS  
**\$23.00**

Southern Maid  
Whole Buffet Hams  
**\$1.99** lb.

**WE GLADLY ACCEPT FOOD STAMPS**

**Fishing Tackle LIQUIDATION SALE!!**  
Location: 326 South W.C. Owen Ave., Clewiston  
Barton Electrical Bldg. (Across from Glades Mercantile)  
3 Blocks South of Highway 27 On Hwy. 832

We have brought in a truckload of tackle from a store up north that is being liquidated. Stock up at these unbelievably low prices. Dealers, Wholesalers Welcome.

<b>Rattle Traps</b> List 1st <b>Only 99¢</b>	<b>SHAKESPEARE</b> "President" Casting Reel Only \$34.95 X51 Mod. List \$9.95	<b>LAKE KING</b> "Graphite" RODS Only \$17.95 List 49.95
<b>BASS BUSTER</b> CORDELL, ZORRO, BOMBER BLAKEMORE 8 Other Spinner Baits List 2.50 to 3.00 Each <b>59¢ - 99¢</b>	<b>PFLUEGER</b> "Graphite" RODS Only \$24.95 List 59.95	<b>MANH'S, CORDELL</b> FLIPTAIL, ETC. PLASTIC WORMS <b>5¢ Each</b>
<b>JOHNSON</b> "Spoons" WEEDLESS List 3.50 <b>99¢ Each</b>	<b>PERLFX, NEWTON</b> CORTLAND MONOFILAMENT Values to 5.95 Spool <b>\$1.49 Spool</b>	<b>LAKE KING</b> "Rods" CASTING OR SPINNING List 29.95 <b>Only \$9.95</b>
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day night, Jan. 28, when they defeated the Mustangs 54-43 in the Mustangs' gym.

Senior guard Edwin Haynes led all scorers with 20 points for the 17-2 Raiders, who assumed a half-game lead in the Suncoast West Conference with the win. Haynes had 14 of his points in the second half, in which the Raiders overcame a sluggish first half and consistently pulled away from the Mustangs.

The Raiders who was ranked number one in the Florida Sportswriters Association polls during the first game of the season record stands at 17-2 overall and 8-2 in the conference.

In the State Prep Boys polls released Tuesday, the Raiders were listed number six in high school teams.

It took most of a sloppy first half for the Raiders to gain control. Neither team led by more than a basket in the opening half as fouls and turnovers dominated the action. The Mustangs led at half time with a score of 25-23.

"We talked at halftime," said George Mattes, the Raiders coach. "We knew we weren't out of it, being down by only two points after

having played so poorly in the first half."

"We felt badly about losing at home the last time we played them. But looking back, the loss seemed to make us work harder. We came back and on the next five games in a row and learned a lot about what we needed to do to beat them the next time," Mattes said.

Assisting Haynes under the boards were Willie Earl Steven with 8 points; Allen Sears with 7 points; Rhondy Weston with 7 points; Keeble Hart contributed 5 points; Richard Anderson had 3; Terry Easley had 2 and W. Blackmon had 3 points.

North Shore's chief scoring threat, forward Anthony Mitchell, who averaged better than 27 points per game before the Raiders' game, was held to 19 points. Brett Andrews, the Mustangs' second leading scorer at 12 points per game was held scoreless.

The Raiders have five more games on their schedule against Suncoast, Ft. Pierce Central, Cardinal Newman, Jupiter and Pahokee. The Devils will play their final game at home on Feb. 12 against Jupiter before the State playoffs begin.

## Gators win round one

By JEFF BROWN

BELLE GLADE — Belle Glade Christian and Glades Day went at each other last Tuesday night in a struggle which could be just a prelude to this week's rematch.

The Gators found themselves playing catch-up ball until the final moments of the game, when as Glades Day Coach Richard Schmidt termed it, the Crusaders "went cold," allowing the Gators to go ahead and claim a 57-54 victory.

The Crusaders, led by Scott Hudson, set the pace for most of the game after establishing a 21-16 lead at the end of the first quarter.

That lead stood at 34-28 at the half. The third quarter saw the Crusaders extend their lead to 50-42.

There, with the game apparently intact with a small played fourth quarter, the Crusaders went cold. Their shooting percentage dropped to 28 percent on the night.

They mustered only four points in the last period when eight would have won it.

Glades Day went ahead with "less than a minute" to play and won the game 57-54. Hudson led his team and the game with 22 points for the Crusaders, followed by Alex Morales at 12 and Luis Garcia at 11. Tavi Garcia missed double figures by three and Tracey Shealey scored two.

On the Gators' side, Raul Garcia and David Lakatos each scored 13 to lead their team.

They were closely followed by Scott Meredith with 12, Richard Schiele scored eight, Jorge Rodriguez six and Oscar Toledo five.

The Gator shooting percentage wasn't too much better than the Crusaders'. It stood at 29 percent on the night.

"Our biggest trouble was our defense that night," said Crusader Coach Woody Salvatore. "They just out hustled us in that."

"No one really ran away with it," said Schmidt. "We play better ball in the second half, and when you have a close game like that one, a four or five pointer going into the last period, if you win the last period, you almost always win."

(Continued on Page 13)

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# Raiders up season record

**BELLE GLADE** - The Glades Central Girl's Basketball team continue to improve their season record with a win over Cardinal Newman High School on Thursday, Jan. 28.

The Raiders are presently 14-1 overall and lead the Suncoast West Conference with a 9-0 record.

Glades Central had to play catch up ball in the second half to defeat the Crusaders 62-52.

Diane Bussie scored 18 points for the Raiders, to help them overcome a 25-20 halftime deficit.

"I can't explain it," said Newman coach Art Steffers, who Crusaders fell to 4-8 in the con-

ference and 10-8 overall. "Up by five at halftime, then we came and scored five points in the third quarter," said Steffers.

Gloria Stewart, who scored 17 points for the Raiders, really did the job for them when had a chance to come back in the fourth quarter. She's a great pressure shooter," Steffers added.

Stewart scored nine of her 17 points in the fourth quarter.

Newman's cold third quarter, combined with 16 points by the Raiders enabled the Raiders to take a lead it never relinquished.

Glades Central Junior Varsity also defeated the Crusaders by a score of 47-32.

Scoring for the Raiders were Denise Bussie with 2 points; Sharon Roberts with 9 points, Annette Miller had 8 points; Diane Bussie had 18; Gloria Stewart, 17; Karen Gooden, 4 points; Cassandra Strachan had 2 points and Sabrina Barnes contributed 2 points.

At press time the Raiders were playing the Suncoast Chargers in Riviera. The Raiders will play at home Thursday, Feb. 4 against Jupiter, Feb. 8 at home against North Shore, and Feb. 11 at home against Ft. Pierce Central.

The Raiders will play their final regular game of the season in Pahokee, Feb. 15 against the Blue Devils, before they begin the state tournament playoffs.

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## Crusaders win, lose one

**BELLE GLADE** - The Belle Glade Christian Crusaders lost to Fort Myers Bishop Verot Friday, Jan. 30. It was a lead they would never surmount.

At the half, the Crusaders had extended their lead to 30-15. In the third quarter, they were outscored 7-10, but, after allowing their opponents to close the gap to nine, they shut down

the Fort Myers offense and won the game, 62-38. Alex Morales led the team with 19 points. Luis Garcia and Scott Hudson each scored 14 to tie for the second spot.

Roly Ramos scored seven, Tavi Garcia, Robert Echols, Cary McKee and Thomas Frederick each scored two.

Bishop Verot led Glades Day Friday night with a 63-51 victory over the Crusaders.

Scott Hudson led the home team with 17 points, the second consecutive game he had led the team in scoring. He was followed by Luis Garcia with 13. Alex Morales scored eight, Tavi Gar-

cia six, Roly Ramos four and Richard Schiele three.

Crusader coach Woody Salvatore said he thinks his team is starting to play good ball despite the two losses last week. "We're starting to play a little better basketball," he said.

He pegged Hudson as the most valuable player that week.

Hudson scored 53 points last week, 22 of them against Glades Day. He also picked up 63 rebounds: 27 against the Gators, 20 against Bishop Verot and 16 against Fort Myers Christian.

## Gators bury Berean Christian 84-60

**BELLE GLADE** - The Glades Day Gators won a game and lost a game last week after beating their cross town rivals at Christian Day.

King's Academy beat the Gators 48-46 Wednesday, Jan. 28, and the next night, the Gators trounced on

Pope John Paul 84-60. The Gators fell behind to King's 12-14 in the first quarter of that game and were behind by two at the half. At the end of the third, they were ahead 35-34.

King's outscored them in the fourth, 11-14 and won the game.

The next night,

Thursday, Jan. 29, the Gators came back and wrecked their revenge on a hapless Berean Christian team.

Richard Schiele led the assault with 19 points. He was followed by Scott Meredith, 17, David Lakatos at Raul Garcia, 12, and Jorge Rodriguez, 10.

Oscar Toledo scored eight, Mark Thompson, E.J. Miller and Mike Basore each scored two.

It was the first game of the season which saw five Gators score in double figures.

Lakatos had led the team against King's the previous night with 17 points. Meredith added and scored ten and

Garcia nine. Schiele and Rodriguez each scored four and Toledo scored two.

"The last time they lost to King's, they were flat the next night," said Coach Richard Schmidt. "It was nice to see them come back and not let the loss the previous night affect them. I think it shows they're

building maturity."

This week, the Gators play Christian Day at the Christian Day School in Belle Glade. The game time is 8 p.m.

Junior notes: The

Gators junior varsity

team stands at 9-1

after suffering its first

loss of the season last

week.

## Glades felony cases

Felony cases filed for Jan. 18-28 include the following:

•Mattie Rose Balock of 416 S. W. Ave. E, Belle Glade - 1. Shooting into an occupied dwelling. 2. Aggravated assault. 3. Aggravated assault.

•Willie James Grant - Grand theft.

•Frankie LeRoy Cohen of 416 S. W. Ave. E, Belle Glade - Grand theft.

•Solomon Harris of 565 S. W. Ave. A, Belle Glade - Grand theft.

•Muna Abdel Hasan of 140 N. E. 1st St., Belle Glade - Aggravated child abuse.

•Melvin Crawford of 55 Bethune St. No. 1, Belle Glade - 1. Burglary, 2. Grand theft.

•Eddie James Knights of 522 Miami Locks Camp, Lake Harbor - Grand theft.

•Melvin Crawford of 55 Bethune St. No. 1, Belle Glade - 1. Burglary, 2. Grand theft.

•Lorenzo Hollingsworth of 1241 Vaughn Circle, Belle Glade - Grand theft.

•Bernice Walker of 410 Eilon Ave., South Bay - Aggravated battery.

•Herman Flyer of 21 Roosevelt St., Belle Glade - 1. Armed robbery, 2. Possession of a firearm by a convicted felon.

•Richard James Baby of 289 Parkview Ct., Pahokee - Attempted burglary.

•Haywood Bryant of Lake Harbor - Grand theft.

•Ollie B. Carter of 873 S. W. Ave. E, Belle Glade - Attempted strongarm robbery.

•David Michael Ferrin of 500 Orange Ave. Circle, Belle Glade - Attempted escape.

•Mary Ann Kinsler of 155 Apple Green Court, Pahokee - Aggravated assault.

•Robert Lee Johnson of 740 Joe Louis Ave., Pahokee - 1. Burglary, 2. Petty theft.

•Emma Mae Letimore of 879 S. W. 4th St., Belle Glade - 1. Aggravated assault, 2. Improper exhibition of dangerous weapon.

•Willie Lewis of 180 S. W. 10th St. Apt. 8, South Bay - 1. Burglary, 2. Burglary, 3. Petty theft.

•Orlando Martinez of 80 W. Canal St. S., Belle Glade - 1. Burglary, 2. Battery.

•Clarence Osborne of 605A Bryant Village, Bryant - Uttering a forgery.

•Willie Radden of 723 Padgett Circle, Pahokee - Grand theft.

•Richard Lee Rushing of 517 Ave. A Apt. 17, Belle Glade - Uttering

a forgery.

•Robert Lewis Slydell of 817 Padgett Circle, Pahokee - Strongarm robbery.

•Louis Banks Taylor of 408 S. W. B Place 21, Belle Glade - 1. Manual possession of a firearm, 2. Possession of firearm with serial number removed, 3. Carrying a concealed

firearm.

•David Williams of 205 S. W. 11th Ave., South Bay - Carrying a concealed firearm.

•Richard Wayne Williams of 715 Trl Park 3, Belle Glade - 1. Burglary, 2. Burglary, 3. Burglary.

•Tareq I. Yacoub of 133 N. W. 2nd St. Apt. 1, Belle Glade - Armed trespass.

## Roadrunners open season

**BELLE GLADE** - The Lake Shore Middle School Roadrunners basketball team opened to a slow start this season with a 1-2 record.

The team consists of Jorge Cruz, Timothy Burden, Jimmy Spencer, Oscar Boatright, Willie Felton, John Frazier, Jr., Kenneth Morris, Darrell Sanders, Clyde Benjamin, Howard Hill, Anthony Ware, Wyndel Darville and

Roosevelt Shelby.

It is coached by Glenn Lettingham. Willie Taylor is the assistant coach.

"We get a lot of support from the students and the administration," said Lettingham.

Lettingham said he expects this year's team to make a run at the championship. Last year, the Roadrunners lost the championship game against Kennedy, an extension of Sun-

coast, by for points.

## Buckner and Russell coach of year

**BELLE GLADE** -The Florida Atlantic Coaches Association recently honored two members of the Pahokee High School coaching staff.

The Association selected Antonio Russell, Boy's Track Coach of the Year and Eddie Buckner, Girl's Track Coach of the Year for Class 2-A Schools.

Buckner and Russell was announced the winners of the awards at a recently meeting of the association in Orlando.

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## Gators—

(Continued from Page 12)

Schmidt said he prefers a second half ball team. In previous years one of the team's major problems was that it played well in the first half and had to fight to hang onto a lead in the second, he said.

"With a second half team you have all of the second half to catch up."

The two teams meet again this Friday night at the Christian Day campus. The game starts at 8 p.m.

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## Youth in Action Club opens in Belle Glade

BELLE GLADE—There's a new club in town and its main focus is the youth in the community.

Youth In Action, a new community service club was founded in Belle Glade on Jan. 30 and 18 interested youth met to share ideas on the new organization.

Ms. Darlene Boldin, the adult sponsor of Youth In Action said the club was organized to give the youth of Belle Glade a chance to expand socially as well as educationally.

"Youth In Action also will seek to represent favorable actions in the community, and promote fellowship and cooperation among other members and other youth," Ms. Boldin added. Youth In Action will meet on Saturdays at 2:30 p.m. at the Mt. Zion A.M.E. Church Annex. Ms. Boldin said the club is still open for membership to any youth between the ages of 8 and 17.

Ms. Boldin said she is assisted in the director role by Glenn Lettingham, Willie Taylor, Shirley Mottley, and Sandra Boldin.

"The adult leaders also hope, Youth In Action will give the members a sense of pride, and will foster a better understanding in the members of their responsibility to the community," Ms. Boldin said.

Among the many activities the club presently have planned includes participation in the Afro Arts Festival, a Joy Day in which members of the club spend a day assisting senior citizens, and a baby sitting-church service day.

"The baby sitting day will involve members of the club selecting a youth to take to church and once church is over a special fun day activity at a park will take place," said Ms. Boldin.

At the Youth In Action meetings, Ms. Boldin

said, the program will involve group counseling, activity hour, and a public forum in which guest speakers will speak on a variety of subjects. Ms. Boldin said the club also plans to take a field trips to various function and educational exhibits.

"Interested youth in the community are invited to attend the next Youth In Action meeting on Saturday, Feb. 6 and become involved with our concept," said Ms. Boldin.

"We the members of Youth In Action hope to emphasize our value to the community as tomorrow's future by developing activities and services that will help us be more appreciative of life," Ms. Boldin added.

The club membership is open to anyone regardless of race, religious or political affiliations.



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staff photo by Alma Henry

Eighteen youth in Belle Glade met Saturday to organize a new community club. The youth, between the ages of 8 and 17 call themselves, Youth In Action. Shown

with the group are their sponsors, Ms. Darlene Boldin, Willie Taylor and Shirley Mottley.

## Man dies in collision

CANAL POINT—Jose Oriciaga, 29, of Nocatee, Florida, died January 31, after driving his car into a seawall at 70 miles an

hour. According to the Florida Highway Patrol, Oriciaga, travelling north on 441, had driven through the intersection at Com-

ners Highway in Canal Point and ran into a concrete seawall at approximately 70 miles an hour.

A passenger in the car, Julian Castillo, 22,

of South Bay, was admitted to Everglades Memorial and transferred to Good Samaritan. Police found no skid marks at the scene.



PBJC College Auditorium

## PBJC Auditorium complete

By ALMA HENRY

BELLE GLADE—The \$2 million auditorium at Palm Beach Junior College Glades Campus is just about set for its grand opening.

Cecil Conley, provost said the construction on the 500 seat auditorium has been completed. "The parking lot is presently under construction and should be completed by the middle of March," said Conley.

Wallace Lutz of Belle Glade was the contractor for the auditorium project.

Conley said the auditorium was inspected by state officials Tuesday and although the inspection went according to plans, Conley said the College must still wait for the official inspection statement from the state.

Although the grand opening date is still uncer-

tain, Conley said the College has tentatively set the grand opening for the last weekend of March.

Dr. Conley said Dr. Ed Eissey, president of PBJC is hoping to bring in a top name entertainment personality for the grand opening.

The Glades Campus Drama classes are also planning to presented their second theatrical production in conjunction with the opening ceremony. Dr. Conley said the opening could be pushed forward to the middle of April if the College can engage a top entertainer.

Palm Beach Junior College opened its first Glades Center in 1972 at the Belle Glade Army and moved into its present location in 1978.

Since the College first opened in the Glades, the attendance figures have continued to climb, with the College not only offering courses which leads to a associate of arts or science degree but course in continuing education as well.

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TALLAHASSEE, FLORIDA 32311  
DATE: FEB. 2, 1982

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DATED this 21st day of January, 1982.  
A. B. BROWN  
Insurance Commissioner and Treasurer

## Chili luncheon planned

BELLE GLADE—The annual chili luncheon of the Belle Glade Women's Club will be held Feb. 11 at the Belle Glade Civic Center.

Luncheon will be served from 11 a.m. to 2 p.m. with take-out service available.

The menu will consist of chili, a beverage, salad and dessert for a cost of \$2.50 per person.

For ticket information contact Mrs. Morlan Chapman at 996-2943.

## Area obituaries

**Jose Orizaga**  
Jose Orizaga, 28, of Villa Largo in 5th Bay died early, 31 as a result of a single car accident at the time of his death. He was employed by Basore.

Survivors include his father, Jacinto Orizaga and his mother, Santos Navarrete, both of Mexico; three sisters, Maria Orizaga of 5th Bay and Imogene Munson and Monica Orizaga of Mexico.

Funeral arrangements are incomplete and will be announced later. The funeral home in charge is Glade in charge of arrangements.

**Heladio Angeles**  
Heladio Angeles, 26, 1641 NW Avenue F in Belle Glade died early, 25 as a result of a drowning accident in a canal off US 27 south of South Bay.

He was a native of Mexico. He came to the United States 18 months ago and was of the Catholic faith. At the time of his death, he was employed by the Tallman Sugar Corporation.

Survivors include his father, Tiodoro Angeles and his mother, Cecilia Angeles, both of Mexico; five brothers, Tomas Angeles, Jorge Angeles, Guillermo Angeles and Amador Angeles; three sisters, Maria Angeles, Desires Angeles and Velia Angeles.

Prayer services were held at the Mission Funeral Chapel on January 31 at 8 p.m. Fr. Vincent Villar of the St. Philip Benizi Catholic Church officiating.

Further services to be held in Cadereyta, Queretaro, Mexico with interment in the Cadereyta Municipal Cemetery.

**Mixon**  
Funeral Home in Belle Glade was in charge of the local arrangements.

**Delfino Ramirez**  
Delfino Ramirez, 19, of 619 SW First Street in Belle Glade died as a result of a drowning accident in a canal off US 27 south of South Bay January 28.

He was a native of Cadereyta, Queretaro, Mexico. He came to the United States 18 months ago and was of the Catholic faith. At the time of his death he was employed by Tallman Sugar Corporation.

Survivors include his father, Elpidio Ramirez and his mother, Susana Martinez, both of Cadereyta, Mexico; four brothers, Jose Ramirez, Raul Ramirez, Nicolas Ramirez and Armando Ramirez; four sisters, Maria Ramirez, Gripeña Ramirez, Francisca Ramirez and Gloria Ramirez.

Prayer services were held at the Mission Funeral Chapel on January 31 at 8 p.m. Fr. Vincent Villar of the St. Philip Benizi Catholic Church officiating.

Further services will be held in Cadereyta, Queretaro, Mexico with burial in the Cadereyta Municipal Cemetery. Mixon Funeral Home in Belle Glade is in charge of local arrangements.

A former resident of Belle Glade, she is survived by her daughter, Wanda of Hollywood; son Ronnie's five grandchildren; and two sisters, Doris Johnson and Mary Griffin both of Belle Glade.

Funeral services were held at Boyd's Funeral Home, on Wednesday, Jan. 20, in Hollywood by Rev. Arnold Bridges of Pembroke Road Baptist Church. Interment followed in Woodlawn Cemetery, Miami.

## Contest winners

**PAHOKEE** - Three winners were selected in the special giveaway sponsored recently by Mrs. Myrtice Cade. Mrs. Cade said Mrs. Carrie West was the winner of a electric heater, Alford Morris received a camera and James Cooks was the winner of the calculator.

## GED given in March

The Florida G.E.D. (General Education Development) examination will be given at the Glades Central Community School Annex on the evenings of March 23, and 4. The exams start at 6 p.m. Three evenings are required for full testing. The last day of registration for the testing will be Thursday, Feb. 25 at the Annex Adult Education office-phone number 996-4950.

Books are available and the tests may be taken in English or Spanish.

### VIVA RODGERS

Viva Rodgers, 62, of 7011 Tyler Street, Hollywood, Fla., passed away Monday, Jan. 28, at Pembroke Pines.

## FREE CHAIN OFFER

Buy a Poulan chain saw with a 16" bar and get an extra \$23\* chain absolutely FREE!



It's a really sharp deal... Here's how to cash in!

**Poulan**

\*suggested price

16" chain return this coupon along with the original bill of sale with purchase price of your Poulan chain saw credited plus the original warranty card found in the carton of your Poulan chain saw. This coupon, sales slip, and warranty card from each product may not be mechanically reproduced and are not transferable. Good only in U.S.A. and Canada. No cash value. Void where prohibited. By limit one chain per purchase of one Poulan chain saw with 16 inch bar length. Expires February 28, 1982. Please return this coupon to the nearest Poulan distributor. Chain must be purchased no later than March 31, 1982. Your request for the chain must be postmarked no later than March 31, 1982. Please allow 6 weeks for delivery. RETURN TO Poulan, P.O. Box 725, DENT, TX 76026, TEXAS 76026.

NAME \_\_\_\_\_ MODEL \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

**FREE CHAIN OFFER**

**PAHOKEE Sales, Inc.**  
215 E. Main St.  
Bonne's Rent-It  
725 S.E. Monterey Rd.

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# BONUS ADS

## Let Classified Sell For You

10 WORDS  
**\$3.00**  
PAY FOR TWO WEEKS  
GET 3RD WEEK FREE  
NON COMMERCIAL ONLY  
CLASSIFIEDS AD  
DEAD LINE  
NOON MONDAY

CLEWISTON NEWS 983 9148  
HERALD OBSERVER 996 2056  
GLADES COUNTY 946 0511  
CALOOSA BELLE 675 2541

CLASSIFIED INDEX CIRCULATION 23,000	
1. ANNOUNCEMENTS	8. YARD SALES
101 NOTICES 102 LOST AND FOUND 103 PERSONALS 104 BUSINESS PERSONALS	801 CEMETERIES 802 LAMBS 803 MOORE HAVEN 804 BELL GLE
2. EMPLOYMENT - HELP WANTED	9. MOTOR VEHICLES - SALES
201 GENERAL EMPLOYMENT 202 OFFICE WORK 203 RESTAURANT AND CLUBS 204 DOMESTIC WORK 205 CHILD CARE 206 PART TIME	901 SALES FOR SALE 902 TRUCKS FOR SALE 903 VANS FOR SALE 904 RECREATION FOR SALE
3. EMPLOYMENT - WANTED	10. MOTOR VEHICLES - WANTED
301 PROFESSIONAL 302 GENERAL 303 PART TIME	1001 CARS 1002 TRUCKS 1003 VANS 1004 RECREATION
4. CALL A PROFESSIONAL	11. R.V. CAMPERS FOR SALE
401 PROFESSIONAL 402 GENERAL 403 PART TIME	1101 CAMPERS 1102 TRUCKS 1103 VANS 1104 RECREATION
5. FINANCIAL	12. MISC. FOR SALE
501 BUSINESS OPPORTUNITY 502 INVESTMENT	1201 MISC. 1202 TRUCKS 1203 VANS 1204 RECREATION
6. PETS - LIVESTOCK	13. REALTY FOR RENT
601 PETS FOR SALE 602 LIVESTOCK FOR SALE 603 FEED PETS 604 BREEDING SERVICES	1301 APARTMENTS - FURNISHED 1302 APARTMENTS - UNFURNISHED 1303 HOMES - FURNISHED 1304 HOMES - UNFURNISHED 1305 HOMES - FURNISHED 1306 HOMES - UNFURNISHED
7. MERCHANDISE	14. REALTY FOR SALE
701 FURNITURE - HOUSEHOLD GOODS 702 APPLIANCES 703 TOYS 704 SPORTING GOODS 705 BOATS - MOTORCYCLES - TRAILERS - MACHINERY & TOOLS	1401 HOMES 1402 TRUCKS 1403 VANS 1404 RECREATION 1405 HOMES - FURNISHED 1406 HOMES - UNFURNISHED

## ARRIVE EARLY AND INSPECT! SATURDAY FEB. 6 10:00 a.m.

### HENDRY COUNTY FAIRGROUNDS

#### Clewiston CONSIGNMENT AUCTION

Convert that excess equipment into cash!  
Call for details 813/983-8559

- Drill Press
- Fuel Tanks
- Home Equipment Trailer, 1975
- Caterpillar 373Crawler Loader 1968
- Tools
- 1975 Brockway Dump Trucks
- Link Belt Speeder Dragline
- 2 Way 36" Baker Plow
- 12" Hydraulic Pump Mobile, w/culverts
- Pica Disc 9 Offset Cutout Blades
- Minneapolis Moline M-5 65-72HP Wheel Tractor
- John Deere 2010 Wheel Tractor 3 pt. hitch
- Ford 2600 SR 651902 Wheel Tractor
- 10 Ft. Servis Disc Rhino Model 167
- Fiberglass Poly 500 Gallon Spray Tank
- Fortney Welder F230
- Marquette Battery Charger
- McKee Cultivator 5 Row Model RC
- 2 Farmall M Tractors
- Farmall AV Tractor
- David Brown 990 Tractor
- John Deere JD 350 Crawler Tractor with Blade

**COLONEL EARL D. MEREDITH AUCTIONEER**  
**EARNST H. RAWLS, Broker**

## AUCTION

Saturday, Feb. 6, 1982 10:00 a.m.  
Located 1 mi. S.W. of Corkscrew Bend, Sanctuary on S.R. 946, (1/2 mile on this road); watch for signs.  
"Halfway between Immokalee & Naples"

### TRACTORS, FARM EQUIPMENT, IRRIGATION EQUIPMENT, MISC.

4020 J. D. Tractor, 4400 Ford tractor w/ front loader and backhoe, 6 ton Cornibear spreader pull type w/ flotation tires, 10' Roma Disc, 2 section Marden Chopper, J. D. 8 ft. pull rotary mower, 10 ft. J. D. grove disc, J. D. disc (worn), soil ber w/bedders, V plow, electric wheel farm wagon, J. D. cycle bar mower, tractor mtd. portable digger, set of McConnell tractor mtd. fert. boxes, 4 walking plow units, John Bean 200 gal. sprayer, 16' Neckover stock trailer, 3-250 gal. fuel tanks on axle, 2000 gal. underground fuel tank, 500 gal. LP gas tank, 1,000 gal. port. molasses tank, tandem implement trailer and calf chutes.

### IRRIGATION EQUIPMENT:

2-3 cyl. Lister diesels w/ self-priming 8" pumps, 2-4 cyl. I. H. gas w/ 6" pumps (need work), 30 pc. 4" irrigation pipe, 45 culverts w/ risers, 7" to 24" dia. random lengths, large steel pipes 20' long.

### MISCELLANEOUS:

5-H.P. gas air compressor, Kohler 1.5 KW generator, 2 tractor-mtd. cyclone seeders, several stock watering tanks round & oval, 1000 bunt cyprus posts 8" & 10" long, 100 pressure-treated line posts, large lot of oil & lubricants in 30 & 50 gal. drums, lead binders & log chains, grease & grease guns, 5 sticks "A" cold roll rods, 22 sticks of 1" x 1" square tubing. Large lot of Coulters and Bedders, cutting torch outfit, 6 J. D. Hydraulic cyle, large lot of used tires, lot of used & new disc blades, large lot of hose and roller chain, 8 roller chain, several rebar to hose, stock rack for trucks, steel sides for truck bed, inc. insulated water coolers, old meat block, tables & benches, plastic pickling baskets, numbered branding irons, large pile scrap iron, several retired power units and some pump trailers, 2 gas ranges, 1-36" electric range, 12' fiberglass boat (Seacruiser), 1973 Lincoln Continental, hundreds of small items accumulated in a farm and cattle operation since 1953.

Any statements made by auctioneers on sale day will take precedent over any statement in this sale list.

**OWNER**  
**R. E. Shockley**  
408 Washington Street, Immokalee, Florida  
813-667-2779

**SALE CONDUCTED BY:**  
**DESOTO AUCTION MART**  
ARCADIA, FLORIDA  
813-494-5299  
H. C. Mickie & Assoc. Auctioneers

### 102 LOST & FOUND

LOST - Large male dog. Red with white around neck. Truck Stop Area. 3300 road. 102-2-3400. FOUND: Male, black dog 18" high. Day after time. Very gentle. 813-983-7416. 102-2-10x. LOST: Delmonico. Answers to Sport. Score on Hip. Call anytime. 305-996-7413. 101-1c.

### 101 NOTICES

SIGNED CASHES I will buy old coins and guns. 305-996-7413. Call after 6 p.m. 101-1c.

### 101 NOTICES

**FREE BOAT**  
Blue and Gray  
428 E. Ventura Ave.  
983-8768  
Frankie C. Crawford

### ADULTS LOOK!

14 X 64 ENERGY  
SAVER WITH  
PLYWOOD FLOORS -  
NEW - \$14,000  
\$1,560 DOWN  
\$225 APPROX.  
PAYMENT  
DISCOUNT FOR  
CASH  
3 J's MOBILE  
HOMES  
813/675-1126

### 201 GENERAL EMPLOYMENT

WANTED: Security guards, Belle Glade area. Shifts 6 p.m.-11 p.m., 11 p.m.-7 p.m. Send reply to Security, P.O. Box 760, Belle Glade, FL 33440 or call collect. 305-684-0752. 201-1c.

WANTED: Security guards, night and day shifts. Must have transportation. Send reply to Security, P.O. Box 760, Belle Glade, FL 33440 or call collect. 305-684-0752. 201-1c.

WATTSSES & BARMAN needed. Apply anytime in person to Truckee Restaurant & Lounge, U.S. 27, Clewiston. 201-1c.

RN full or part-time (Mon. Fri. days) work in home health care as a visiting nurse in Hendry and Glades counties. Must have transportation and nursing experience. For further information call 813-983-4837. 201-1c.

## Sales Representative

To sell high quality liquid fertilizer to vegetable growers, citrus growers, ranchers, and general farmers in South Florida.

### Qualifications:

1. Three to five years of highly successful selling experience in agriculturally related products.
2. Prefer successful experience in selling fertilizers to commercial growers.
3. BS Degree in Agronomy or Plant Science is desirable.

Salary commensurate with experience and education plus company vehicle and benefits.

Send resume to  
**Flo Chem, Inc.**  
P.O. Box 1090  
Moore Haven, FL 33471

### 4. CALL A PROFESSIONAL

### 4. CALL A PROFESSIONAL

## Volkswagon Specialties

Westgate Shopping Plaza  
Moore Haven - 813/946-1214

20 Years experience  
Honest and Reliable

Full VW Repair  
Engine Building  
Stock VW Engine

Wholesale prices on all foreign car parts

Machine Shop Service  
Transmission Rebuilding  
VW Buggies - Custom

Open Mon. - Sat. - 8 a.m. to 9 p.m.



CLEWISTON NEWS	983 9148
HERALD OBSERVER	996 2056
GLADES COUNTY	946 0511
CALOOSA BELLE	675 2541

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**LIVE COUNTRY** - 1980's! Stone  
country estates in stone 3 bed-  
2 bath home in Mammoth with  
divided who enjoys peace, quiet,  
fresh air. Large shaded lot with  
 plenty of room to grow your own  
garden. \$165 month plus utilities,  
phone, Gas. pets ok.  
**Call:** 831/983-7411      1403.2

**983-9602.**

---

**1404 HOMES - UNFURNISHED**

**FOR RENT, 1, 2 or 3 bedroom homes, furnished and unfurnished.**  
Florida Home Finders, 84 Bridge  
Street, Lobbis, 813-675-3126  
Brentwood, 1404.HS

**FOR RENT; 2 bedroom apartment duplex. Fully furnished. \$275 monthly.**  
813-675-0654      1404.HS

**OK, OK, OK!**

bedroom. 2 bath, no pets.  
813/675-1859 1404.95  
675-0376.

FOR RENT, 2 and 3 bedroom homes,  
Colosco Management  
813/675-4039. 1404.95

**1405 MOBILE HOMES  
FURNISHED**

MOBILE HOMES for rent call  
813/983-6293. 1405.95

ONE bedroom mobile home with  
cabana. Furnished, carpeted. Also  
available mobile home space. Yearly,  
seasonal or both.  
813/446-0599. 1405.2-10

FOR RENT, Trailer \$35 weekly. Large  
Trailer  
813/675-1614. 1405.2-30

**TWO BEDROOM** doublewide trailer for rent, Moddax Subdivision, \$250

MOBILE HOME for sale - 1973  
Kingwood, 6x42ft., 2 bedrooms  
one bath, central air, included  
storage shed. Handy man special.  
Needs some repair. Price \$33,000.  
Terms: \$600 down, owner will  
finance balance. Call Belle Glade  
305/996-6562 after 5  
p.m. 1406, 1-286

FOR SALE - 1979 Mobile Home  
12X65, two bedroom, 1301 N.W.  
Ave. L, Belle Glade  
305/998-5622 FAX 2-116

1501 HOMES

---

**KENNEDY**  
REAL ESTATE  
of LaBelle, Inc.  
Licensed Real Estate Broker

\*\*\*  
BR 2 Bath Home on  
1/2 Acres, porch,  
garage, central air  
heat, spr. system.  
\$69,000  
\*\*\*  
14'x40' Mobile Home  
on lake. Scr. porch,  
carport. \$52,900.  
\*\*\*  
Beautiful homesites  
with oaks! Finance  
with owner and only  
\$850 down.  
\*\*\*  
Contemporary Style  
Home, 4 BR, 3 Baths,  
scr. patio & pool,  
large family room.

\*\*\*  
Acres, 160' well,  
culvert, power pole.  
\$21,900 with terms!  
\*\*\*  
BR 2 Bath CBS Home  
in Caloosa Estates -  
in deep channel!!  
Priced at \$95,000.  
\*\*\*  
Wooded lots for home  
or mobile. Priced  
from \$3900 to \$6700.  
\*\*\*  
BR 2 Bath Mobile.  
Southside with 1440

4.5 ft. living area!  
Huge redwood porch.  
located on 10 acres!  
\$59,800  
\*\*\*  
BR 2 Bath CBS Home  
on Old River. Boat  
dock, encl. porch,  
garage. 1+ acres!  
\$79,900  
\*\*\*  
ACREAGE  
From 1 to 620 Acres.  
Good prices & terms!

**813/675-1717**  
369 Hwy. 80 West  
LaBelle, FL 33935





PARKAY  
MARGARINE  
QUARTERS  
16 REG. 59¢  
BONUS BUY!

**Founders Days  
Celebration**

Compare  
our low prices  
with what you  
pay elsewhere.

24 EXCITING CATEGORIES

**McCall's**  
GREAT AMERICAN  
Recipe Card  
Collection

**FREE  
RECIPE  
CARD  
CASE**

with your purchase of set No. 1

**99¢**

**BUY A SET  
A WEEK!**

set #1 OUR ITALIAN HERITAGE

**ON SALE NOW!**

**LYKES  
SMOKED  
PICNICS**  
lb. **69¢**  
EVERYDAY LOW PRICE

**SUNSHINE  
HI-HO  
CRACKERS**  
16 oz. PKG. **1.29**

**ECONOMY BRAND  
ENDS & PIECES**  
**BACON**  
1 lb. **1.38**  
BONUS BUY!

**WISE  
REG. OR S. CREAM  
RIDGIES**  
16 oz. **79¢**  
BONUS BUY

**TAYLOR  
LIGHT  
CHABLIS**  
1.5 LTR. **4.99**  
BONUS BUY!

**O-CEDAR  
DYNA-MATIC  
ROLLER  
MOP**  
EACH **4.98**  
BONUS BUY!

**HY-TOP  
MAYONNAISE**  
QUART **88¢**  
BONUS BUY

**GENERAL ELECTRIC  
SOFT WHITE  
LIGHT  
BULBS**  
60 WATT 75 WATT 100 WATT  
PKG. OF 4 BULBS **\$1.88**  
BONUS BUY!

**U.S.D.A. CHOICE  
SIRLOIN TIP  
ROAST**  
LB. **2.08**  
SIRLOIN TIP STEAKS LB. **2.28**  
BONUS BUY!

**QUICK FROZEN EVIS  
GRADE 'A'  
WHOLE  
FRYERS**  
LB. **58¢**  
everyday m

**MARZETTI  
SALAD DRESSING  
ASSORTED**  
12 oz. SIZE **1.28**

**SLOTKOWSKI  
POLISH  
SAUSAGE**  
lb. **2.18**  
PKG. **2.18**

**U.S.D.A. CHOICE BEEF  
BONELESS  
CHUCK  
ROAST**  
lb. **1.78**  
YOU SAVE 20¢

**U.S.D.A. CHOICE  
BOTTOM  
ROUND  
ROAST**  
LB. **1.98**  
BONUS BUY!

**U.S.D.A. CHOICE BEEF  
FULL CUT  
Round  
STEAK**  
LB. **1.98**  
YOU SAVE 20¢

**U.S.D.A. CHOICE  
BOTTOM  
ROUND  
STEAK**  
LB. **2.38**  
EVERYDAY LOW PRICE

**FRESH FROZEN  
PORK  
SPARE  
RIBS**  
2-3 1/2 LB. AVG. LB. **1.28**  
BONUS BUY

**RIVERSIDE  
TURKEYS**  
(12-22 lb. AVG.)  
lb. **58¢**  
EVERYDAY LOW PRICE

**MORTON  
FRIED  
CHICKEN**  
2 lb. BOX **2.68**  
BONUS BUY!

**BORDEN'S  
SOUR CREAM**  
16 OZ. CUP **88¢**  
BONUS BUY!

**SWIFT PREMIUM  
FIREBRAND  
OR  
SIZZLEAN  
BREAKFAST STRIPS**  
12 OZ. PKG. **1.58**

**FRESH PRODUCE**  
GOLDEN YELLOW BANANAS lb. 23¢  
FRESH CAL. LEMONS 6 FOR 48¢  
FANCY CANADIAN RUTABAGAS lb. 18¢  
FANCY PENN. MUSHROOMS 8 oz. PKG. 88¢  
WASHINGTON STATE RED DEL. APPLES 6 FOR 88¢  
YELLOW COOKING ONIONS 3 lb. BAG 68¢  
IDAHO BAKING POTATOES 5 lb. BAG 1.11  
BETTY CROCKER ALU GRATH OR SCALP'D POTS. 5 1/2 OZ. CTN. 78¢  
SUNNY DELIGHT CITRUS PUNCH 64 OZ. SIZE 98¢  
CONTINENTAL STRAWBERRY GLAZE 16 OZ. JAR 88¢

**RATH**  
• SLICED BACON 1.18  
• SLICED BACON 1.18  
• BAG SAUSAGE 98¢  
• JUMBO FRANKS 1.18

**BLUEBIRD  
SMOKED  
HAMS**  
SHANK PORTION LB. **88¢**  
BUTT PORTION OR WHOLE LB. 98¢  
CENTER SLICES LB. 1.88

**DAIRY DEPARTMENT  
PARTICIPATING STORES  
ONLY -**  
DOMESTIC BOILED HAM 16 lb. 2.11  
KIELBASA 16 lb. 2.11  
BABY SWISS 16 lb. 3.11  
SWEET MUNCHEE CHEESE 16 lb. 2.11  
WINKY TAPIOCA OR RICE PUDDING 16 lb. 58¢

**FREEZER FAVORITES**  
ANDY'S 12 ASSORTED PIZZAS 12.99  
ANDY'S 12 PEPERONI OR COMBO PIZZA ROLLS 12.99  
ANDY'S 12 SNACK TRAY PIZZA 12.99  
ANDY'S 12 8" APPLE PIE REG. OR DUTCH 12.99  
ANDY'S 12 8" COCONUT CUSTARD PIE 12.99  
ANDY'S 12 SHOESTRING POTATO ORKONIA MONSTERS POTATO PLANKS OR WEDGES 12.99  
ANDY'S 12 GRAPEFRUIT CONC. 12.99  
ANDY'S 12 ORANGE JUICE CONC. 12.99  
ANDY'S 12 MONSTERS WAFFLES 12.99  
ANDY'S 12 GORTON-POTATO CHIPS 12.99  
ANDY'S 12 GORTON - BATTER FRIED FISH STICKS 12.99  
ANDY'S 12 APPLE JUICE 12.99

**SUNNYLAND  
SALAMI**  
lb. **1.38**  
PKG. BONUS BUY!

**SUNNYLAND  
REG. OR BEEF  
BOLOGNA  
OR SPICED  
LUNCHEON**  
16 lb. PKG. **1.28**  
BONUS BUY!

**RATH  
LINK  
SAUSAGE**  
16 OZ. PKG. **1.18**  
BUY ONE GET ONE FREE

**AGAR  
CANNED  
HAM**  
3-LB. CAN **5.38**  
BONUS BUY!

**MARIO'S  
PEPPERONI  
PIZZA**  
10 OZ. PKG. **2.88**  
BUY ONE GET ONE FREE

**BORDEN'S  
LITE LINE  
YOGURT**  
8 OZ. CUP **32¢**  
BONUS BUY!

**NORBEST  
TURKEYS**  
POP-UP TIMER  
(10-22 lb. AVG.)  
lb. **68¢**  
EVERYDAY LOW PRICE

**U.S.D.A. CHOICE  
BONELESS  
CHUCK  
STEAK**  
lb. **1.88**

**SWIFT PREMIUM**  
• SLICED BACON 1.11  
• FRANKS 1.11  
• SAUSAGE 1.11

**ALL ADVERTISED  
PRICES GOOD  
THURSDAY - FEB. 4th  
WEDNESDAY - FEB. 10th**

**LYSOL  
SPRAY**  
REGULAR OR SCENT II  
12 oz. SIZE **\$1.69**  
BONUS BUY!

**HEINZ  
KETCHUP**  
32 oz. BTL. **99¢**  
BONUS BUY!

**CORONET BATH  
TISSUE**  
4-ROLL PAK **88¢**  
BONUS BUY!

**QUAKER STATE  
MOTOR OIL**  
SUPER BLEND 10W-30  
QUART **88¢**  
BONUS BUY!

**PLANTERS  
DRY ROASTED  
PEANUTS**  
REGULAR OR UNALTED  
16 oz. JAR **\$1.79**  
BONUS BUY!

**CARESS  
ULTRA SHEER KNEE HI  
HOSIERY**  
2 PAIR PACKAGE **76¢**  
BONUS BUY!

**BONUS BUY! OLDS SMITHFIELD  
LIVERWURST**  
lb. **68¢**

**BONNET MAID  
BEEF, PORK OR  
VEAL PATTIES  
CHICKEN PATTIES**  
1 lb. PKG. **1.11**

**U save  
supermarkets**  
where food costs less... everyday  
**524 S.E. AVE. "E"  
BELLE GLADE, FLA.**  
CELEBRATING OUR 59TH YEAR OF  
SAVING YOU MONEY ON EVERY  
ITEM IN THE STORE!

**FREE  
Color 5x7...**  
with every color print roll  
developed and printed.  
Just pick out  
your favorite  
picture. Give  
us the negative.  
And we'll do  
the rest.  
FEBRUARY 20, 1982

**WESSON  
OIL**  
48 oz. BTL. **1.99**  
BONUS BUY!

**SPAM  
LUNCHEON  
MEAT**  
12 oz. SIZE **1.29**  
BONUS BUY!

**MICHELINA  
SPAGHETTI  
SAUCE**  
PL-MEAT-MUSH  
32 oz. SIZE **1.19**  
BONUS BUY!

**SUPER  
SUDS  
DETERGENT**  
GIANT SIZE **1.09**  
BONUS BUY!

**CORONET  
FACIAL  
TISSUE**  
200's **68¢**  
BONUS BUY!

**U-SAVE SELLS ONLY THE FINEST U.S.D.A. CHOICE BEEF!**

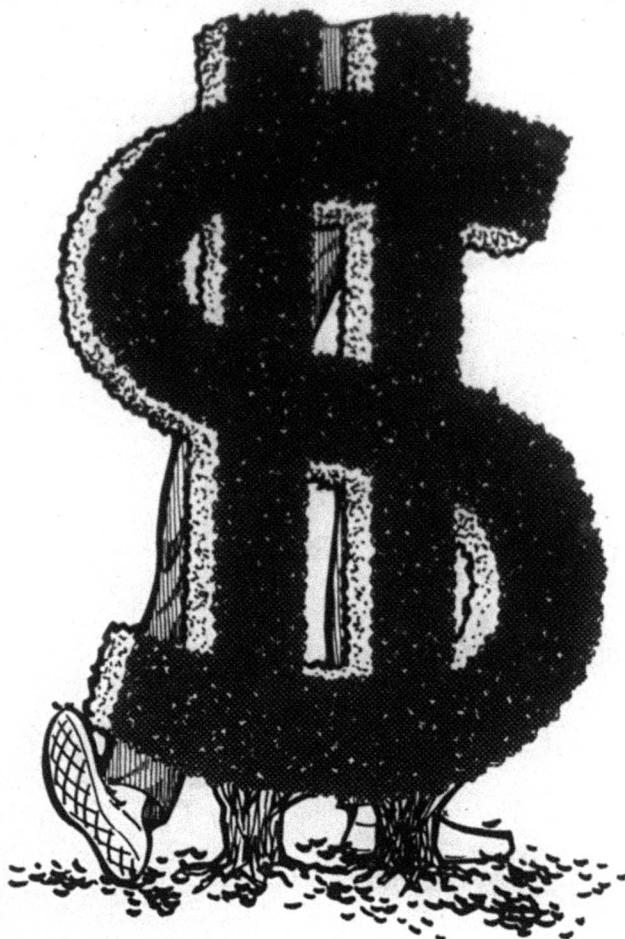


**IRS TAX TIPS**

**HAMMELL NEWSPAPERS**

# **TAX GUIDE**

**FOR FILING YOUR 1981 TAX RETURN**



**Don't let your dollars walk away! Your area bankers, savings and loan officers, stock brokers, accountants, bookkeepers, attorneys and other tax-related business people offer valuable assistance.**

**TAX RETURN  
INFORMATION**



## IRS Explains Collection Process

When a taxpayer, for one reason or another, fails to pay the full amount of federal tax owed, the Internal Revenue Service will collect the delinquent tax in one of several ways. To answer questions about its collection process, the IRS has prepared the following:

Q. I thought I had paid my taxes, and now I've received a notice from the IRS saying I owe more. How can that be?

A. There may be several reasons. You may not have had enough tax withheld from each paycheck, or perhaps an error was made in the preparation of your tax return. If you are self-employed you may have missed making the required quarterly estimated tax payments.

Q. The IRS says I owe more tax, but I don't agree. What can I do?

A. If you think that the bill is wrong, notify the IRS immediately—in writing, by telephone, or in a per-

sonal visit to a local IRS office. Be sure to have available any records which support your claim, such as cancelled checks or tax returns.

Q. Do I have to pay the entire amount of delinquent tax immediately?

A. If possible. The employee handling your collection case will review financial information which you provide to the IRS and determine whether the full amount can be paid at once, or if you qualify for an installment payment plan.

Q. What if I don't pay the IRS after they notify me that I owe delinquent taxes?

A. When an individual owes more tax, a bill is sent with payment due within 10 days. Several more bills and a telephone call may also follow. If a taxpayer neglects or refuses to pay taxes or to make satisfactory arrangements for pay-

ment, a levy may be issued against the taxpayer's salary, wages, bank accounts, or commissions. During the levy process, if the tax bill is paid in full or an acceptable installment agreement is reached, ordinarily the levy will be released.

Q. What rights do I have during the collection proceedings?

A. You, as a taxpayer, have several basic rights during all collection-related activities. They include representation, the transfer of a tax case to another geographical area when your residence changes, receipts from the IRS for cash payments and copies of all contractual arrangements, confidentiality of tax matters, and the elimination of a penalty with reasonable cause.

Q. Where can I get more detailed information about the collection process?

A. More information is available in

IRS Publication 586A, *The Collection Process (Income Tax Accounts)* available free by using the order form in your tax package.

Q. I received a bill from IRS for some additional tax and paid the amount in full. However, after going over my records I found some documents to verify that I owe less tax. What can I do?

A. If your records now show that you overpaid your tax you should file an amended return, Form 1040X, *Amended U.S. Individual Income Tax Return*.

## Taxpayers May Contribute To 1984 Presidential Campaign

Taxpayers filing a federal tax return may have a part in financing the 1984 Presidential Election Campaign, the Internal Revenue Service says.

When filing their 1981 federal tax returns, taxpayers may designate a dollar of their taxes to the 1984 campaign by checking the appropriate box or boxes on the tax return form.

On a joint return, the decision to make this designation is available to both spouses. One may choose to designate, while the other may decline, or both may designate or decline. A designation of a dollar of tax money to the fund will not increase a tax bill, nor decrease a refund, according to the IRS.

The Presidential Election Campaign

Fund was established in 1971 to enable the American public to take part in the nation's most expensive political campaign. Only those candidates qualifying under the Federal Election Commission's guidelines can receive monies from the fund.

For further information on designating to the Presidential Election Cam-

paign Fund, or tax credits for political contributions, taxpayers should refer to IRS free Publication 585, *"Voluntary Tax Methods to Help Finance Political Campaigns."* This publication can be ordered by mail using the order form in the tax package.

**I just hid  
\$2,000  
from the I.R.S.**

**All America is Doin' it  
Why Not You?**

It's no secret that people are saving for retirement. Folks are getting wise to the benefits of our tax sheltered retirement plans,... and with good reason. They're the smart way to

save for a more secure financial future ... And earn high interest all the while. **Bank of Pahokee IRA's** are tax sheltered too. That means you can stash away up to **\$2,000** and you don't pay taxes till you draw from it. Get the facts about **IRA's** and also ask about tax free interest on **Bank of Pahokee All Savers Certificates** at —



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Pahokee  
924-5372

800 S. Main  
Belle Glade  
924-8000



**Oops! You  
Made A  
Mistake:**

**Form  
1040X To  
The  
Rescue**

Suppose that, after filing your return, you realize that you made an error. You accidentally forgot to report some income, or claimed the wrong number of exemptions.

The Internal Revenue Service advises that such errors may be corrected by preparing Form 1040X, *"Amended U.S. Individual Income Tax Return,"* and sending it to the address shown on the instructions for that form.

An amended return usually must be filed within three years from the date that the original return was filed or was due, or within two years from the time the tax was paid, whichever date is later.

Taxpayers can obtain copies of Form 1040X from the address shown in the back of their tax package.



Good recordkeeping will save you tax dollars! Use the handy order form in your tax package to order free IRS Publication 552 for details. A public service message from the Internal Revenue Service.

## IRS TAX TIPS On Tax Credits

**■ Tax Credits** are amounts you can subtract directly from the tax you owe, thereby reducing the amount of your tax on a dollar-for-dollar basis.

**■ Child and Dependent Care Credit**—If you pay for the care of your child or a disabled dependent so you can work, you may be able to claim a credit up to \$400 if you have one qualifying dependent, or up to \$800 if you have two or more qualifying dependents.

**■ Home Energy-Savings Credit**—If you paid for insulation or other energy-saving devices, you may be able to claim a credit for these expenses.

**■ Credit for the Elderly**—If you are age 65 or older, or received a pension from a

public authority, you may be able to claim a credit of up to 15% of your income. See Schedules R and RP for details.

**■ Political Contribution Credit**—If you contributed to help pay campaign expenses of candidates for public office during 1981, you may claim a tax credit of up to \$50 (\$100 if filing jointly) for half the contributions you made.

**■ Earned Income Credit**—If you had less than \$10,000 of total income and have a child, you may be able to claim this credit if you file as married filing jointly or as head of household.

Check your tax instructions for details.

A public service message from the Internal Revenue Service



# TAX SAVINGS NOTICE

FROM REBECCA E. WALKER, PALM BEACH COUNTY PROPERTY APPRAISER

## Filing Period for Tax Saving Exemptions Began January 4th and ends March 1st

— IMPORTANT —

The 1981 Florida State Legislature passed House Bill 1170 which changes Florida Statute 196.011, Section 1 (6) to read: Notwithstanding the provisions of subsections (4) and (5), each year an original application shall be refilled for not less than 10 percent of all parcels granted an exemption or agricultural classification. The property appraiser shall randomly select those parcels for which such refiling shall be required.

This means that 10 percent of all exemptions (Homestead, Agricultural and Religious and Charitable) shall have to refile their applications for exemptions each year. The exemptions will be deleted and every property owner in that category will be advised by letter as to how to refile for the exemption.

### HOMESTEAD EXEMPTION — \$5,000

FLORIDA LAW requires that applications be made by MARCH 1, 1982 to be eligible for this \$5,000.00 exemption. In order to qualify for this exemption you must:

1. Hold title to the property as of January 1, 1982
2. Reside on the property as of January 1, 1982
3. Be a LEGAL resident of the State of Florida as of January 1, 1982

You then appear personally at one of the County Property Appraiser's Offices or at one of the scheduled locations shown below and file your application.

PLEASE BRING THE FOLLOWING WITH YOU: Deed or Tax Bill or something showing the legal description of the property on which you are claiming homestead exemption, Florida Driver's License, Florida Car Registration, Florida Voter's Registration or Declaration of Domicile. If not a U.S. citizen bring Residency ("Green") card for both husband and wife.

### ADDITIONAL HOMESTEAD EXEMPTION — \$25,000

After you have been a LEGAL resident of the State of Florida for five (5) consecutive years as of January 1, 1982, you would then be eligible for the \$25,000 Homestead Exemption. In order to qualify for 1982 you would have to have been a legal resident on or before JANUARY 1, 1977.

Again, you must appear personally at one of the County Property Appraiser's Offices or at one of the scheduled locations shown below and file your application. Bring proof of residency as for the \$5,000.00 Homestead and also proof of five (5) year residency.

### \$500 WIDOWS EXEMPTION

Any widow who is a permanent Florida resident may claim this exemption. If the widow remarries, she is no longer eligible and if the husband and wife were divorced before his death, the woman is not considered a widow. If filing for the first time, please present a Death Certificate or other proof of your widow status.

### DISABLED VETERAN'S EXEMPTION

A disabled veteran who has 10% or more wartime disability is entitled to an additional \$500.00 beyond Homestead Exemption. A "V.A." letter must accompany application, or other acceptable record of disability. Veterans who are totally and permanently disabled as a result of certain service connected disabilities should contact the Appraiser's Office for determination of other special benefits.

### AGRICULTURAL (Greenbelt) FILINGS

All owners or lessees of agricultural lands who desire agricultural classification for tax purposes on their property must file an agricultural return every year with the Appraiser between January 1 and March 1.

### NON-VETERAN DISABILITY EXEMPTION (\$500.00)

Every Florida resident who is totally and permanently disabled qualifies for this \$500 exemption. If filing for the first time, the applicant must qualify for Homestead Exemption and present proof of the total and permanent disability by obtaining certificates from two licensed physicians of the State who are professionally unrelated. Residency must be as of January 1, 1982. Quadriplegics should contact the Appraiser's Office for special benefit information. If blind or confined to a wheelchair and total income is less than \$8200.00 per year, including Social Security, contact the Appraiser's Office for determination of other special benefits.

### TANGIBLE PERSONAL PROPERTY

Exemption requests for Tangible Personal Property must be filed with the County Appraiser no later than March 1st. Non-Exempt Tangible Personal Property returns must be filed no later than April 1st. Failure to file a return will result in a penalty and an assessment will be made as provided by Florida law. Tangible Personal Property includes property such as business furniture and fixtures, machinery and equipment, stock of merchandise, household goods and personal effects (Florida residents are exempt from the tax on household goods and personal effects). The deadline for charitable and qualified non-profit organizations eligible for such exemption is March 1st. All others must file by April 1st.

## MARCH 1st IS THE FINAL DAY TO FILE

If you have any questions concerning your appraisals or filings, please contact the office nearest you by phone or mail. In order to serve you, the taxpayers of Palm Beach County, we have to be made aware of your problems and needs.

APPRaiser's OFFICE  
PALM BEACH COUNTY COURTHOUSE  
ROOM 214  
West Palm Beach, Florida  
Phone: 837-2866

NORTH COUNTY COURTHOUSE ANNEX  
3188 P.G.A. Blvd.  
Palm Beach Gardens, Florida  
Phone: 626-0900

SOUTH COUNTY COURTHOUSE ANNEX  
345 South Congress  
Delray Beach, Florida  
Phone: 276-1250

GLADES OFFICE BUILDING  
2978 State Road 15  
Belle Glade, Florida 33430  
Phone: 996-5511

Our representatives will be at these locations from 9 a.m. to 4 p.m. unless otherwise noted

#### NORTH COUNTY HOMESTEAD SCHEDULE 1982

AREA	DATES SCHEDULED	LOCATION
Century Village	January 4 thru 8	Hastings Clubhouse
Jupiter	January 11	Town Hall
Royal Palm Beach	January 14 and 15	Village Hall
Palm Springs	January 18	Village Hall
Golden Lakes	January 19 and 20	Card Room
Greenacres	January 21 and 22	City Hall/Council Room
Lakeside Village	January 25	Clubhouse
Lake Clarke Gardens	January 26	Clubhouse
Cresthaven/Ashley	January 27	Ashley Center/Meeting Room
Cresthaven/Emory	January 28	Emory Center/Meeting Room
Tequesta	January 29	Village Hall
Pompana Place	February 1	Clubhouse Social Room
Wellington	February 2 and 3	Clubhouse
Covered Bridge	February 4	Main Clubhouse
Lands of the Presidents	February 5	Clubhouse Lobby
Foxwood Estates	February 8	Model Home
Lesureville North	February 9	Sales Office

#### SOUTH COUNTY HOMESTEAD SCHEDULE 1982

AREA	DATES SCHEDULED	LOCATION
Century Village West	January 4 thru 6	Clubhouse Room B
Boca Lago	January 7 and 8	Golf Course Clubhouse
Lake Worth	January 11 thru 14	Shuttle Board Court West Building
High Point, Delray West	January 15	Clubhouse
Village/Oroco/Abley	January 22 (9:12 AM)	Clubhouse
Village/Oroco/Bonnie	January 22 (1:4 PM)	Clubhouse
Boca Ridon	January 25 thru 29	City Hall/Center Room
Indian Springs	February 1 and 2	Clubhouse Card Room
Highland Beach	February 3	Town Hall
Mirror Lakes	February 4 and 5	Clubhouse
Village/Oroco/Camelot	February 8 (9:12 AM)	Clubhouse
Village/Oroco/Deauville	February 8 (1:4 PM)	Clubhouse
Coco Woods Lakes and Country Lane Condos	February 9 (9:12 AM)	Clubhouse
Palm Greens	February 9 (1:4 PM)	Clubhouse
Boynton Beach	February 10	City Hall
Sandalfoot Cove	February 11 and 12	Clubhouse
Palm Beach/Lesureville	February 16 and 17	Clubhouse R-3
Lesureville/Boynton	February 22	Clubhouse
Lantana	February 23	City Hall

HOMESTEAD EXEMPTION IS NOT TRANSFERABLE

— A NEW APPLICATION MUST BE FILED FOR ANY CHANGES IF EVERYTHING IS THE SAME — YOU WILL RECEIVE A RENEWAL CARD BY MAIL

# ELDERLY

## Tax Counseling for Elderly Meets Special Taxpayer Needs

While there are few things in life that are free, there's one thing for sure. It's tax counseling and assistance for persons 60 years of age or more.

Tax Counseling for the Elderly (TCE) is a program coordinated by the Internal Revenue Service through which non-profit organizations provide free tax in-

formation and assistance to individuals age 60 and over.

Volunteers are specially trained by IRS to help older Americans with the tax credit for the elderly, the double personal exemption, the special treatment of the gain on the sale of a home by an elderly person, the proper method of

reporting pension income and paying tax on it when necessary, and other subjects of special interest and concern. These volunteers will even help taxpayers fill out their tax returns.

TCE programs are provided in neighborhood areas which makes getting needed help easier and more convenient.

Taxpayers age 60 or over who require assistance should call IRS for the TCE location nearest them. Use the IRS Tax Information number listed in the telephone directory.

## Special Tax Benefits For Older Americans



Older Americans are special because of their knowledge and experience. They are also in a unique situation financially. Many are retired and living on fixed incomes. Making ends meet is becoming increasingly difficult. To assist this rapidly growing segment of the nation's population, the tax laws offer a number of special tax benefits.

For instance, anyone 65 or older is entitled to an extra exemption of \$1,000. This means an automatic additional reduction to income of \$1,000 for single persons, and \$2,000 for a married couple, both 65 or older, who file a joint return.

Do senior citizens have to file at all? In some cases, yes, since filing a tax return has nothing to do with age; it's income that decides that question.

Single persons 65 or over do not have to file a federal income tax return if their income was less than \$4,300. The limit for a married couple, filing a joint return, with only one spouse 65 or older, is \$6,400; \$7,400 if both spouses are 65 or over. For tax purposes, persons are considered to be 65 on the day before their 65th birthday. An important benefit to keep in mind, is that Social Security payments are not taxable. The same holds true for Railroad Retirement benefits.

Another special benefit is the "Credit for the Elderly." The credit can in some cases, but not all, reduce taxes owed by as much as \$375 for single persons and \$562.50 for married couples who file a joint return. Although the credit generally applies to persons 65 or older, it is

available to those under 65, if they have a taxable pension from a public retirement system.

Senior citizens who are thinking about selling their personal residence should consider the once-in-a-lifetime \$100,000 or \$125,000 exclusion of the gain on the sale of their home. If you sold your home before July 20, 1981, the exclusion is limited \$100,000. For homes sold after that date however the exclusion is up to \$125,000. An awareness of the tax consequence is essential before selling a personal residence at any age, but doubly so for those age 55 or older to whom this benefit applies.

Taxpayers needing assistance with their returns can turn to Tax Counseling for the Elderly, an IRS program through which organizational volun-

teers provide free tax information and assistance to individuals age 60 or over.

You may obtain either information on Tax Counseling for the Elderly by calling the IRS Tax Information telephone number listed in the telephone directory. Publications of special interest to older taxpayers include:

- 502 "Medical and Dental Expenses"
- 505 "Tax Withholding and Estimated Tax"
- 523 "Tax Information on Selling Your Home"
- 524 "Credit for the Elderly"
- 554 "Tax Benefits for Older Americans"
- 575 "Pension and Annuity Income"

## Sale of Home Benefit For Older Taxpayers

Individuals age 55 and older are allowed a one-time exclusion of up to \$125,000 of profit on the sale of their principal personal residence, the Internal Revenue Service says. This exclusion is \$100,000 for sales prior to July 21,

1981 and \$125,000 for sales July 21, 1981 and after.

The IRS notes that this exclusion applies to the sale of a home which has been an individual's principal residence for 3 out of 5 years, or 5 out of 8 years if

the individual is 65 years of age or older. The special 5 out of 8 year rule for taxpayers over 65 only applies for the sale of a principal residence before July 26, 1981.

Additional information is available

free in IRS Publication 523, "Tax Information on Selling Your Home," by filling out the order blank found in the tax package.

## Tax Exemptions For Age, Blindness

An exemption is a set amount which is deducted from your adjusted gross income in figuring taxable income, the Internal Revenue Service explains.

The regular exemption is \$1,000 and is allowed for the taxpayer, his or her spouse, and his or her dependents.

In addition, there are exemptions for age and blindness. The age and blindness exemptions may be claimed only

for the taxpayer and his or her spouse, not for a dependent.

A citizen, resident, or national of the United States or a resident of Canada or Mexico who is 65 or older by the end of the year is allowed an additional exemption of \$1,000. Taxpayers are considered 65 on the day before their 65th birthday.

Citizens, residents, or nationals of the

United States or residents of Canada or Mexico are allowed an additional exemption of \$1,000 for blindness if they are blind on the last day of the tax year. Persons losing their sight late in the year are entitled to the exemption for the entire year.

A person is considered blind, for tax purposes, if the central visual acuity does not exceed 20/200 in the better eye

with corrective lenses or the field of vision is less than 20 degrees.

Taxpayers who desire additional information on the subject of exemptions should use the mail-order form in their tax packages to request the free IRS Publication 501, "Exemptions."

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## IRS TAX TIPS

Tax Benefits for Older Americans

If you are age 55 or older, you could be eligible for a once-in-a-lifetime exclusion of up to \$100,000 of gain on the sale of your home, or up to \$125,000 if you sold your home after July 20, 1981.

If you are age 65 or older you can take an extra \$1,000 tax exemption for age on your tax return.

If you receive a pension or annuity, you may have federal income tax withheld from the payments by completing a Form W-4P, "Pension, Annuity, or Sick Pay Recipient's Request for Federal Income Tax Withholding."

Use the handy order form in your tax package to order free IRS Publication 554, Tax Benefits for Older Americans.



## How the New Tax Law Will Affect You

Last summer, the Economic Recovery Tax Act of 1981 was signed into law. Its provisions began affecting taxpayers as early as July 20, 1981, and continue for several years thereafter.

The new tax law does more than simply lower personal income taxes; it provides tax benefits for savings, for charitable contributions, and to those planning for retirement. It also gives some tax relief for two-earner couples, older Americans selling their homes, and taxpayers who pay for the care of a child while they work.

To help you understand the major provisions of the Tax Act, here is a summary of the changes affecting the individual taxpayer.

### Individual Tax Rates and Indexing

Tax withholding rates for individuals were reduced by 5 percent on October 1, 1981, and will be cut another 10 percent on July 1, 1982, and an additional 10 percent on July 1, 1983.

Beginning in 1985, the individual tax brackets, the personal exemption, and the zero bracket amount will be indexed; that is, adjusted for inflation as measured by the Consumer Price Index. The purpose of this change is to avoid individuals being pushed into higher tax brackets by inflation.

### Tax-Exempt "All-Savers" Certificates

Taxpayers investing in qualifying All-Savers Certificates between October 1, 1981, and December 31, 1982, can exclude from their incomes up to \$1,000 of the interest on individual returns, and up to \$2,000 on joint returns. These certificates must have a maturity of one

year and have an investment yield equal to 70 percent of the yield on 52-week Treasury bills issued at the most recent auction before the certificate.

### Sale of a Home

Homeowners age 55 or older can exclude up to \$125,000 of the gain on the sale of their principal residence if the sale came after July 20, 1981. To qualify for this once-in-a-lifetime exclusion, you must have owned and used the property as your principal residence for three of the five years immediately before the date of sale. Previously, such homeowners could exclude up to \$100,000 of the gain on the sale of the home.

### Rollover of Gain on Sale of a Home

If you sold your home after July 20, 1981, you have 24 months in which to reinvest the profit in a new home of greater or equal value, and not pay a capital gains tax. The 24-month period also applies to sales made before July 21, if the old 18-month rollover period did not expire before that date. For example, if you sold your home on December 10, 1980, you would have 24 months to buy another house because the original 18-month rollover period would have ended after July 20, 1981.

The IRS reminds you that the capital gains tax is only postponed, not eliminated; any gain from the sale is subtracted from the cost or basis of your new home, and may be taxed when you sell that home.

### Child and Dependent Care Credit

For 1982 and subsequent years, the maximum credit you can take if you qualify for the Child and Dependent Care Credit will increase. If you have

one qualifying dependent child, the maximum credit ranges from \$480 if your income is more than \$28,000 to \$720 if your income is \$10,000 or less. For two or more qualifying children the maximum credit will range from \$960 to \$1,440, depending on whether your income is above \$28,000, or \$10,000 or less, respectively.

### "Marriage Tax Penalty" Relief

If you and your spouse are wage earners, you may be able to deduct up to \$1,500 in 1982 and \$3,000 in 1983 from your federal income tax. Married couples filing joint returns, have often been subject to higher taxes than two single individuals earning the same income. In 1982, two-earner couples will be allowed to deduct five percent of the first \$30,000 earnings of the spouse with the lesser income, or a maximum deduction of \$1,500. In 1983, the deduction will be ten percent, or a maximum deduction of \$3,000.

### Individual Retirement Arrangement (IRAs)

Beginning in 1982, workers who are already covered by a pension plan may qualify to set up an Individual Retirement Arrangement (IRA) or to make voluntary tax-free contributions to their company plan. Under the old law, only noncovered workers qualified. Still another provision has increased the limit for an IRA contribution by \$500. Under the new law, both covered and noncovered workers will be able to contribute 100 percent of their earned income, up to a maximum of \$2,000 to an IRA. The limit for a combination of an IRA for a worker and an IRA for a non-

working spouse is increased from \$1,750 to \$2,250. Also, under the new law contributions are no longer required to be equal for husband and wife.

### Keogh Plans

Also beginning January 1, 1982, self-employed individuals will be allowed a deduction for a Keogh plan contribution of up to 15 percent of earned income or \$15,000, whichever is less. The previous limit was \$7,500.

### Charitable Contribution Deduction for Non-Itemizers

The new law, starting in 1982, allows a limited deduction for charitable contributions to taxpayers who do not itemize deductions. For tax years beginning in 1982 or in 1983, taxpayers who do not itemize deductions will be permitted to deduct 25 percent of their first \$100, or a maximum of \$25 for each year.

For 1984, the allowed deduction is 25 percent of the first \$300 of charitable contributions or a maximum deduction of \$75 for the year. In 1985, it increases to 30 percent of total contributions, and 100 percent of total contributions in 1986, subject to the general restrictions on contributions. The special deduction for non-itemizers will expire in 1987.

For a complete list of the tax law changes, see IRS Publication 553, *Highlights of 1981 Tax Changes*. You can order it by using the handy order form in your tax package.

## Let E.F. Hutton show you how to get 14 1/4 % on your money-tax deferred.

E.F. Hutton talks about annuity programs where:

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- Taxes are deferred until annuity payments begin or interest is withdrawn
- You earn a high rate of interest with automatic compounding
- You have liquidity—your money is available if you ever need it\*\*
- Your death benefit is not subject to probate delays or publicity

\*Principal and interest guaranteed by (Name of Issuer)

\*\*Less surrender charges if any

## Tax-Exempt Income

E.F. Hutton, a major dealer in Municipal Bonds and Tax-Exempt Securities, continually offers investments that are exempt from Federal income taxes. Our various offerings can be tailored to the individual's needs and desires.

For additional information fill in the coupon or call

## E.F. Hutton talks about Tax Shelters.

Shouldn't you know more about possible tax savings and profit opportunities in Tax Sheltered Investment Programs? E.F. Hutton has prepared a 32-page booklet "Understanding Tax Shelters". Let us send it to you. No obligation, of course. Just send in the coupon or call.

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# TAX CREDITS/EXEMPTIONS/DEDUCTIONS

## Only One May Claim Dependent's Exemption

Even though several persons may together contribute over half of an individual's support, only one taxpayer can claim a dependency exemption for that individual, the Internal Revenue Service says.

If no one person in a family contributes more than one-half of the cost of

supporting an individual, but together they provide more than half, the group should choose one of its members to claim the exemption. The person claiming the exemption must have contributed more than 10 percent of the total support and must meet all other dependency tests, according to the IRS.

The remaining contributors in the group must complete and sign Form 2120, "Multiple Support Declaration," stating that they will not claim the exemption that year. The forms are filed with the income tax return of the person claiming the exemption.

Additional information on exemp-

tions for dependents is contained in IRS Publication 501, "Exemptions," available free from IRS. Taxpayers may use the order form in the tax package.

## Low-Income Workers Can Be Exempt from Tax Withholding

Part-time and low-income workers may be entitled to receive more money in each paycheck. If you had no income tax liability in 1981 and expect to have no income tax liability in 1982, you qualify to have no federal income tax deducted from your paycheck, the Internal Revenue Service says.

To request this, you must give your employer a new Form W-4, "Employee's Withholding Allowance Certificate," claiming exemption from withholding.

This stops federal income tax from being deducted from your pay. It has no effect on your Social Security (FICA) tax deduction. Students who work part-time or only during the summer may qualify to claim exemption from withholding.

The advantage of this procedure, according to the IRS, is that a taxpayer who files a tax return only to receive a full refund of money withheld may not have to file a return since no tax was

withheld from pay.

Forms W-4 claiming exemption from withholding expire on April 30 of each year. A new Form W-4 must be filed by that date.

If an employee, even one qualified for the exemption, neglects to file a Form W-4, the employer is required by law to withhold income tax, based on zero withholding allowances.

The law requires employees who are not having federal income tax withheld

this year, but expect to have a tax liability next year, to give their employer a new Form W-4 by December. The new Form W-4 should show the number of withholding allowances the taxpayer wishes to claim. To determine the legal number of withholding allowances allowed, the employee should check the chart on the back of the Form W-4.

## Job-Related Study Tax Deductible

Expenses for education relevant to your current employment are likely to be deductible, the Internal Revenue Service says.

To qualify, the expenses must meet at least one of two specific guidelines. Taking the course of study must be mandatory for continuance in your current employment status—for example, a teacher required to take a course to retain a teaching position. If not, the course must be helpful in maintaining or improving skills which are required in your present employment—for in-

stance, a television repairman taking a special course to keep up with the latest changes.

However, the cost of certain educational experiences are not deductible. Expenses for education that prepares you for a new trade or business—such as a journalist studying law—may not be deducted, even if the education is required or beneficial in your present employment. Similarly, the expense for study to help you meet the minimum educational requirements for your current position is not an allowable deduc-

tion; for example, a full-time engineering student who has a part time job in a minor engineering capacity.

Educational expenses include amounts spent on tuition, books, supplies, laboratory fees, and similar items, and certain travel and transportation costs. Except for reimbursed expenses included in income, travel, and transportation, educational expenses are an itemized deduction and should be listed on Schedule A (Form 1040) as a miscellaneous deduction. Travel, transportation, reimbursed expenses, and all out-

side salesperson's educational expenses are deducted as an adjustment to income.

Additional information on educational expenses appears in free IRS Publication 508, "Educational Expenses," available by using the mail-order form in your tax package.

## A Five-Part Check for Dependency

Many people depend on each other. However, to claim a person as a dependent on the federal income tax return, certain specific requirements must be met. The following quiz should help you determine whether or not a person is your dependent:

- |   | True  | False |
|---|-------|-------|
| 1. You furnished more than half the person's financial support during the year.   | _____ | _____ |
| 2. His or her income is less than \$1000, unless the person is your child or stepchild and under nineteen or a full-time student.   | _____ | _____ |
| 3. The person was a U.S. citizen, resident or national, or a resident of Canada or Mexico for some part of the year you wish to claim him or her.   | _____ | _____ |
| 4. The person is your child, stepchild, parent, stepparent, grandparent, grandchild, brother, sister, stepbrother, step-sister, in-law, or, if related by blood, your aunt, uncle, niece, or nephew. If the person is not one of the listed relatives, he or she was a member of your household and lived with you for the entire year. | _____ | _____ |
| 5. If married, the person is not filing a joint return with his or her spouse OR they are filing a joint return only to claim a refund of tax withheld.   | _____ | _____ |

**Correct Answers:** TRUE for all five. If you checked TRUE for all statements you may claim the person as your dependent.

**NOTE:** There are special rules for children of divorced or separated parents and for persons supported by more than one taxpayer. Additional information can be found in the free IRS Publication 501, "Exemptions." To obtain a copy of this handy reference, use the order form in the tax package.



There are a number of tax credits that could lower your tax bill. Check your tax instructions for details.

A public service message from the Internal Revenue Service

## Tax Advice for Itemizing Deductions

While the IRS encourages as many taxpayers as possible to use the simpler 1040A form, there will be millions of taxpayers who will find it to their advantage to itemize deductions on the 1040 form.

Generally, you will benefit from itemizing deductions if you paid interest and taxes on a home you own, had unusually large uninsured medical and dental expenses during the year, made large contributions to qualified charitable organizations, or had major uninsured casualty losses. What this means

is that you will probably have itemized deductions totalling more than the zero bracket amount appropriate to your filing status.

Taxpayers who itemize deductions reduce their adjusted gross income by their excess itemized deductions. Excess itemized deductions are the amount by which total itemized deductions exceed the zero bracket amount. For example, a married couple filing jointly, with itemized deductions of \$5,500, would subtract their zero bracket amount of \$3,400 from the \$5,500 in order to

determine their excess itemized deductions of \$2,100.

Although adjusted gross income is reduced by only the excess itemized deductions, all deductions are allowed. This is because the zero bracket amount is incorporated into the Tax Tables and the Tax Rate Schedules.

Itemized deductions are nonbusiness deductions. If you itemize your deductions, you must file Form 1040 and fill in Schedule A (Form 1040). Schedule A provides space for listing deductible medical and dental expenses, charitable

contributions, taxes, interest paid, casualty or theft losses, and miscellaneous items such as union dues.

If you itemize, you should keep a record of your deductible items, including cancelled checks and receipts. This will verify your expenses should the Internal Revenue Service examine your return. It will also help you determine whether your itemized deductions are greater than your zero bracket amount.

Taxpayers who itemize can take advantage of many deductible expenses.

## More Time to Reinvest Gain on Home Sale

Taxpayers who sell their homes after July 20, 1981, have 24 months to reinvest the proceeds of the sale in a new home if they wish to postpone the tax on the profit, or gain, the Internal Revenue Service said.

Previously, the purchase of another principal residence had to occur within 18 months of the sale of the old home.

The Economic Recovery Tax Act of 1981 has not only extended the reinvestment period for sales made after July 20, 1981, but also for sales made before July 21, 1981, if the 18-month rollover period did not expire before July 20. For example, a taxpayer who sold a home on

December 10, 1980, would have 24 months to reinvest the gain because the original 18-month rollover period would not expire by July 20, 1981.

In order to postpone all the tax on the gain, the cost of the new residence must be at least that of the old home's adjusted selling price, according to the IRS.

The IRS stressed that the tax on the gain is only postponed, not eliminated. Any gain from the sale is subtracted from the cost, or basis, of the new residence. This means that the gain from a subsequent sale of this new residence includes the gain from the sale of the previous home.

For example, if a taxpayer sold a home for \$90,000 and made a \$10,000 gain, then bought another house for \$100,000, the gain is not taxed, but is subtracted from the \$100,000, making the basis of the new home \$90,000.

In addition, taxpayers who are 55 years of age or older on the date of sale of the personal residence may elect a one-time exclusion of gain of up to \$125,000 on the sale. Certain other conditions apply to be eligible to exclude the gain. The individual must have owned and used the property as the principal residence for three or more years out of the five year period preceding the sale

or exchange.

Homeowners who postpone gain must report the transaction in the same year on Form 2119, *Sale or Exchange of Principal Residence*, the IRS said. If any of the gain is taxable, it must be reported on Schedule D of Form 1040. If the gain is excluded, as in the case of those 55 years of age or older, homeowners also should use Form 2119.

More information on the sale of a home is available in IRS Publication 523, *Tax Information on Selling Your Home*. This publication and tax forms can be obtained by using the handy order form in your tax package.

## Child Care Credit Boosted for 1982

Taxpayers eligible for Child and Dependent Care Credit will find that new tax laws increase the credit for amounts they spend for child care in 1982, the Internal Revenue Service said.

Beginning in 1982, taxpayers qualifying for Child Care Credit will be able to claim up to \$2,400 for one dependent instead of \$2,000 under the old laws, or

\$4,800 for two or more dependents instead of the previous \$4,000.

The rate of credit is 30 percent of qualifying child care expenses if the person claiming the credit had an income of \$10,000 a year or less. This rate then drops by one percentage point for each \$2,000 of income above \$10,000, until it reaches a rate of 20 percent for taxpayers

with incomes above \$28,000.

Taxpayers can claim the credit for care of a dependent child under 15 years old or a disabled spouse or disabled dependent. The IRS said that these expenses must be for the well-being and protection of a qualifying person and must allow the person claiming the credit to work.

Taxpayers requiring additional information on the Child Care Credit benefits may obtain a free copy of IRS Publication 503, *Child and Disabled Dependent Care*, by using the order blank in the tax package.

## Taxpayers Benefit From 1981 Tax Reductions

When taxpayers file their 1981 federal tax returns this year, they will automatically receive a 1.25 percent tax credit as a result of the Economic Recovery Tax Act of 1981, the Internal Revenue Service said.

The tax credit, part of a total reduction goal of 23 percent between 1981 - 1984, is built into the 1981 income Tax Table and also reflected in the tax rate schedule

computation used by taxpayers who cannot use the Tax Table. While the credit is 1.25 percent, the actual effect upon each taxpayer depends in part upon the taxpayer's individual circumstances including such items as marital status and financial investments.

The 1.25 percent tax credit corresponds to a five percent reduction in the withholding after September 30, 1981.

There will be additional 10 percent reductions effective July 1982 and July 1983. A five percent reduction in 1984 will complete the total tax reduction package of 23 percent.

Beginning in 1985, the law provides for a new concept called indexing. Indexing means that the individual income tax brackets, the personal exemption, and the zero bracket amount will be

adjusted for inflation as measured by changes in the Consumer Price Index, the IRS said.

For more information concerning the tax reduction credit, and indexing, the IRS offers the free Publications 553, *Highlights of 1981 Tax Changes*, available by using the handy order blank in the tax package.

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# TAX CREDITS/EXEMPTIONS/DEDUCTIONS

## Tax Advice for Itemizing Deductions (Continued)

Here's a brief explanation from the IRS of some types of deductions available:

### Charitable Contributions

Generally, you may deduct contributions you paid to any qualified organization established and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals; to fraternal organizations if the contributions are used for charitable purposes; to veterans' organizations; or to governmental agencies that will use the gifts exclusively for public purposes.

This means that you may deduct your contributions to most religious organizations, a community fund, Boy Scouts, the YMCA, the Red Cross, the American Cancer Society, CARE, Veterans of Foreign Wars, etc. You may not deduct contributions to civic leagues or chambers of commerce.

If you donate property other than money, you must base your deduction on the fair market value of the property, that is, the amount you could reasonably charge if you were selling the property.

Bear in mind that a contribution is only a contribution at the time of its delivery. Pledges are not contributions until you make payment. Also, if a contribution results in a personal benefit, all or part of it may not be deductible. For example, if you buy a \$50 ticket for a church benefit and receive a meal at the function worth \$15, you can only claim \$35 as a charitable contribution.

### Medical Expenses

You may deduct the medical expenses you paid during the year, to the extent

that they exceed three percent of your adjusted gross income. If you were reimbursed by insurance or otherwise, that amount must be subtracted from your medical expenses.

Payments for the diagnosis, cure, prevention, or treatment of a physical or mental illness are deductible as are payments for the purpose of affecting any structure or function of the body.

In general, deductible medical expenses include your payments to doctors, dentists, psychiatrists, etc.; payments to hospitals for service, laboratory fees, x-rays, etc., and payments for eyeglasses, hearing aids and parts, dentures, crutches, etc.

What are not allowed are things such as a trip taken to "get away from it all," even if advised by a doctor, health club dues, maternity clothes, or diaper service.

Expenses for transportation that are essential to medical care—such as getting to and from a doctor's office—may be included in medical expenses. These include taxi, bus, train, or plane fares.

If you use your car, you may deduct the actual out-of-pocket expenses, such as gas and oil, or nine cents for each mile you use your car for this purpose. You may deduct parking fees and tolls in addition to your actual operating expenses or deducting nine cents a mile. You must, of course, keep track of such expenses.

You may also include as part of your medical expenses, subject to the three percent limitation, your payments for medicines and drugs that are more than one percent of your adjusted gross income. You may include the cost of medicines and drugs whether or not pres-

criptions are required to obtain them.

There is only one exception to the three percent limitation on medical expenses. You may deduct, without that limitation, one-half of what you paid for medical insurance during the year, or \$150, whichever is less. The rest of the payment for medical insurance may be included with your other medical expenses subject to the three percent limitation.

### Interest

The interest you paid during the year on a debt for which you are legally responsible is deductible.

This includes such debts as a car loan, a bank loan, an educational loan, or a mortgage on your home. However, if in 1981 you prepaid interest allocable to any period after 1981, you can only deduct the amount of interest allocable to 1981 on your 1981 return.

If you buy such things as clothing, a radio or TV set, furniture or household appliances on an installment plan or a budget charge account or credit card that lists a finance charge, you may treat the finance charge payment as interest.

In general, the IRS says that interest deductions must meet the following tests: the interest must result from an actual debtor-creditor relationship; the interest must be based on a valid obligation to pay a fixed sum of money, and the debt must be one for which you are legally liable.

### Taxes

The following state or local taxes that you paid during the year are deductible: income tax (including tax withheld or paid as estimated tax during the year), real property tax, personal property tax,

general sales tax, and contributions to certain state disability benefit funds.

Remember, the tax on certain major purchases—a car, motorcycle, motorhome, truck, boat, plane, mobile home, or materials purchased to build a new home—can be deducted in addition to the sales tax table amount. Personal property taxes assessed by some states, especially on cars, may be deductible if they are based on the value of the personal property and are imposed annually.

The 1981 Optional State Sales Tax Tables are a convenient reference for determining the amount you may be able to deduct for those taxes. Generally, no federal taxes are deductible on your federal income tax return.

### Miscellaneous Deductions

These deductions include such items as union dues, the cost of safety equipment, tools, and supplies used in your job, including professional and trade journals, and expenses incurred in seeking new employment in the same trade or business. Job hunting expenses are not deductible if you're seeking employment in a new field of work.

Under the category of miscellaneous deductions you can also deduct the rent on your safety deposit box if you keep income-producing items in it, such as stocks and bonds. Taxpayers who hire someone to prepare their tax returns can also deduct the fee paid to the preparer. Also, beginning in 1981, certain adoption expenses may also be deductible.

## Tax Credit For Energy Savers

Taxpayers who take certain steps to save energy in their homes can cut their income tax bills by up to \$4,300, the Internal Revenue Service says.

The law provides for a tax credit of up to \$300 for energy conservation materials installed in the home, with a separate credit of as much as \$4,000 for taxpayers who install "renewable" energy source devices such as solar or wind equipment.

The credit for energy conservation items is figured at 15 percent of the first \$2,000 spent on such items as storm or thermal windows and doors, insulation, weather-stripping and caulking. Also

qualifying are furnace replacement burners, flue-opening modifications, electrical or mechanical ignition systems to replace gas pilot lights, and clock thermostats. Only materials installed in homes which were substantially completed before April 20, 1977 are eligible for the credit for energy conservation costs.

According to the IRS, the "renewable" energy source credit is 40 percent of the first \$10,000 invested in qualifying solar, wind or geothermal equipment used to heat, cool or provide hot water or electricity for use in the home.

Both credits are available for items

purchased and installed on a taxpayer's principal residence between April 20, 1977, and December 31, 1985. The "renewable" energy credit is available for both existing and newly constructed homes. Renters as well as homeowners are eligible for the credit.

Taxpayers need not itemize deductions to claim the residential energy tax credit. They do, however, have to file Form 1040 attaching IRS Form 5695, showing how the credit was computed. Form 5695, "Residential Energy Credit" is available by using the mail-order coupon in the tax package.

No credit is allowed on any return for

any taxable year if the credit is less than \$10. Any unused energy credits may be carried over to the extent the credit is more than the taxpayer's tax liability. The period for carryover of unused credits extends through 1987.

For additional information, taxpayers can order the free IRS Publication 903, "Energy Credits for Individuals," by using the handy order form in the tax package.

## Dependents' Tax Regulations Vary

Separated and divorced parents are subject to certain tax regulations when claiming children as dependents, the Internal Revenue Service points out.

Since each child can be claimed by only one parent, generally the parent with custody of the child for the greater part of the year is entitled to the dependency deduction.

But there are two exceptions to the rule based upon terms of the divorce decree or other agreement and the amount contributed to the child's support by the parent without custody.

Divorced or separated parents should check the details of these exceptions in their tax instructions before either parent claims the children as dependents. Information is available in IRS Publication 501, "Exemptions," and IRS Publication 504, "Tax Information for Divorced or Separated Individuals."

## Job-Related Moves May Reduce Taxes

Many expenses incurred in a job-related move may be deductible on 1981 income tax returns, the Internal Revenue Service advises.

Moving expenses which can be deducted include the cost of travel to the new location; moving of household goods and personal effects; pre-move, house-hunting trips; temporary living costs at the new location; and certain expenses related to the disposition of an old residence and acquisition of a new one.

The maximum deduction for these last three items is \$3,000. In addition, the distance between a taxpayer's new job and old home must be at least 35 miles farther than the former home was from the former job. A taxpayer who is an employee must work for at least 39 weeks during the 12 months after the move.

Eligible taxpayers can claim the moving expense deduction whether they itemize deductions or not. Expenses are reported on Form 3903, "Moving Expense Adjustment," which should be filed with Form 1040.

For more information, taxpayers can order the free IRS Publication 521, "Moving Expenses," using the order blank included in the tax package sent by the IRS.

# REFUNDS

## Don't Wait Til April 15

Why file early when you've got until April 15 this year to mail your tax return to the IRS? Here are two good reasons.

First, if you're expecting a refund, why wait much longer than necessary to claim and receive it? Normally, fewer people file early in the year, permitting Internal Revenue Service Centers to process returns and mail out refunds in four or five weeks. It can take 10 weeks or longer for a return filed in April when the processing workload is much heavier.

Second, taxpayers filing close to the deadline are more apt to make mathematical errors due to lack of time to recheck calculations on their return. Errors slow down processing, delay refunds, and often require correspondence between IRS and the taxpayers.

## Contact IRS On Refunds After 10-Week Wait

Taxpayers filing their 1981 federal income tax returns and claiming a refund should wait at least 10 weeks to contact the Internal Revenue Service about their refund, the IRS says.

Generally, taxpayers who file returns early in the year may receive refunds in less than 10 weeks, unless their return was incorrect in some manner, according to the IRS.

Those taxpayers filing returns after April 1 should wait until after June 15 to contact the IRS about a refund.



## Taxpayers Due Refunds Should Notify IRS, Post Office When Moving

Taxpayers who move after filing their federal income tax returns and are expecting a refund should notify the post office serving the old address, the Internal Revenue Service says.

The IRS center where the return was filed should also be notified of the address change. This will help the IRS to forward the refund check to the new address as soon as possible. When advising the IRS of the address change, the taxpayer's Social Security number should be included in the correspondence.

# SPECIAL BENEFITS

## Low-Income Workers Must File for Tax Refunds

Filing a tax return may be a good idea even if you are not required to do so, the Internal Revenue Service says. Many low-income workers like students, retirees, and part-time employees are entitled to receive a full refund of the federal income taxes withheld during the year but they must file a return to get it.

Check your W-2, "Wage and Tax Statement," to see if any federal income tax was withheld. If any was withheld and you have no tax liability, filing is the only way to recover the money.

If you expect to have no tax liability again in 1982 and your income will be below the amount required to file a return, you can avoid having to file a tax return to recover your tax withheld by giving your employer a new Form W-4, "Employee's Withholding Allowance Certificate," claiming exemption from withholding. You may claim exemption from withholding only if you had no income tax liability in 1981 and you expect to have no income tax liability in 1982. However, if you are eligible for the Earned Income Credit, you must still file a tax return to receive your credit.

You must file a return if you are:

1. single, under age 65 and with gross income of \$3,300 or more OR
2. single, 65 or older and with gross income of \$4,300 or more OR
3. married, both under 65, filing jointly, with gross income of \$5,400 or more OR
4. married, one 65 or older, filing jointly, with gross income of \$6,400 or more OR
5. married, both 65 or older, filing jointly, with gross income of \$7,400 or more OR
6. married, filing a separate return, with gross income of \$1,000 or more OR
7. surviving spouse (qualifying widow(er) with dependent child), under 65 with gross income of \$4,400 or more OR
8. surviving spouse, 65 or older, with gross income of \$5,400 or more.

In addition, you will have to file a return under certain other circumstances. For example, a return is required if you owe Social Security tax on tips, received advanced earned income credit payments, or had more than \$400 in net earnings from self-employment.

## Widows, Widowers May Qualify For Special Tax Benefit

A taxpayer who became a widow or widower in 1979 or 1980 may be entitled to a special tax benefit for 1981, says IRS.

The benefit allows the taxpayer to use the "Married Filing Joint Return" tax table (or tax rate schedule) with tax rates significantly lower than those in the "single" category.

To qualify for the benefit, the taxpayer (1) must have been entitled to file a joint return with the deceased spouse for the year of the death, even if one was not actually filed; (2) must not have remarried before the close of 1981; (3) must have a child, stepchild, or foster child who qualified as a dependent; and (4) must have furnished over half the cost of maintaining the taxpayer's home, which was the principal residence for that child for the entire year.

Taxpayers who take advantage of this benefit must file Form 1040, check Block 5 under Filing Status, "Qualifying Widow(er) with Dependent Child," and figure the tax using the "Married Filing Joint Return" tax table or tax rate schedule.

The IRS adds that the last year a taxpayer may file jointly with, or claim an exemption for, a deceased spouse is the year of the death.

## Many Taxpayers Due Break Through Income Averaging

Taxpayers whose incomes increased substantially in 1981 may be eligible for a tax break by using the income averaging method of tax computation when filing their federal income tax return, the Internal Revenue Service says.

In income averaging, part of an unusually large amount of taxable income can be taxed in lower brackets.

Generally, the taxpayer uses the four years prior to 1981 to compute the tax in averaging income. The first step is finding if the averageable income was more than \$3,000. The averageable income is the amount by which the taxpayer's adjusted taxable income for 1981 is more than 30 percent of the total taxable income for the four years preceding 1981.

For detailed information on how to compute income averaging, taxpayers should ask the IRS for free Publication 506, "Income Averaging," available by using the order form in the tax package.

## Excess Social Security Tax Can Be Claimed

If you worked for two or more employers during 1981 and received wages totaling more than \$29,700 and more than \$1,975.05 of social security tax was withheld, you are entitled to claim the excess Social Security tax withheld as a credit against your income tax. If you file a joint return, you and your spouse must make separate computations.

However, if you worked for only one employer and more than \$1,975.05 was withheld, you may not claim the excess as a credit against your income tax. Your employer should adjust this over-collection with you.

## "All-Savers" Certificates Give Interest Tax Break

Taxpayers who buy qualifying All-Savers certificates can exclude up to \$1,000 (\$2,000 on a joint return) of the interest on those certificates from their income, the Internal Revenue Service said.

The qualifying certificates are issued between October 1, 1981, and December 31, 1982. They have a maturity of one year and pay interest equal to 70 percent of the investment yield on the most recently issued 52-week Treasury bills.

All-Savers certificates cannot be contractually linked to any other investments or benefits and still be tax-free, the

IRS stressed. This means that if a bank allows a taxpayer to enroll in a high-yield investment such as a 30-day certificate of deposit at 40 percent interest, the bank cannot require that the taxpayer reinvest the funds in an All-Savers certificate. If it does, the interest from this certificate is not tax-free.

For more information on All-Savers Certificates, check the tax instructions that come with the tax package, or request IRS Publication 553, *Highlights of 1981 Tax Changes*, available by using the handy order blank in the tax package.

## Tax Tables Reflect Zero Bracket Amounts

Congress has designated a minimum amount of income that is not subject to tax, the Internal Revenue Service says.

The zero bracket amount is based on a taxpayer's filing status as follows:

Married filing joint return .....	\$3,400
Qualifying widow(er) with dependent child .....	\$3,400
Single .....	\$2,300
Unmarried head of household .....	\$2,300
Married filing separately ....	\$1,700

Congress also has allowed \$1,000 for each personal exemption. For instance, if you are single under 65 with no dependents, you are allowed a \$1,000 personal exemption and \$2,300 for your zero bracket amount, for a total of \$3,300 that is not subject to tax. If your gross income is \$3,300 or more, you are required to file a return.

## Figures Should Appear On Correct Line, IRS Says

When filing their 1981 federal income tax return, taxpayers should make sure that income, deductions, credits and other tax item figures are listed on the correct line, the Internal Revenue Service says.

When the return is processed, transcribers pick up figures from each block for input into a computer. If the figure is listed on the wrong line, the error can halt the process and perhaps delay a refund.

Taxpayers should double check their return to make sure all entries are correct before mailing the return, the IRS suggests.

## Exclusion for Certain Interest and Dividend Income

Taxpayers with interest and/or ordinary dividend income in 1981 may be able to exclude up to \$200, or \$400 on a joint return, from the combined total of dividends and interest received, the Internal Revenue Service says.

The full amount of 1981 interest and ordinary dividend income must first be reported on the 1981 federal income tax returns, the IRS advises. Most dividends received from taxable corporations created in the United States under the laws of the United States or a state are ordinary dividends.

Interest that qualifies for the exclusion includes that received from bank accounts, investment certificates, bonds, debentures, obligations of the United States, a state or subdivision, and credit union and bank dividends, according to the IRS. Interest received by a taxpayer from loans made to others does not qualify for the exclusion.

After reporting the income, taxpayers may exclude the first \$200 of the interest and dividend total. Married taxpayers filing joint returns may exclude the first \$400 of their combined income from interest and dividends.

For instance, if a husband received \$250 in interest from a credit union and his wife received \$300 in ordinary dividends, their total interest and ordinary dividend income would be \$550. On their joint return, the couple could exclude the first \$400 and only include \$150 in their taxable income, the IRS says.



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\$50,000	50%	24%	25%	26%
\$35,000	40%	20%	20.83%	21.67%
\$25,000	30%	17.14%	17.86%	18.57%

Above illustration is approximate and is used as example only.  
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# TAXPAYER ASSISTANCE

## Volunteers From VITA Offer Free Tax Help

The Volunteer Income Tax Assistance (VITA) Program is sponsored by the Internal Revenue Service to provide free tax assistance to low income, non-English speaking and taxpayers with special needs. Volunteers prepare basic federal tax returns for taxpayers at local community sites. The following questions and answers explain this service:

Q: Who provides this free tax assistance?

A: The Volunteer Income Tax Assistance (VITA) Program is staffed by volunteers trained by the Internal Revenue Service. Volunteers include members of various civic and social action organizations, religious

groups, college students, military personnel, bi-lingual persons, and other interested individuals.

- Q: Just what is a basic tax return?
- A: Form 1040A or 1040 which does not involve complicated tax issues such as capital gains, business expenses and the like.
- Q: Why should I go to VITA for help?
- A: Many taxpayers find it convenient to visit a VITA center because of location. Centers are set up during the filing session in neighborhood churches, schools, libraries, civic centers and store fronts, making them easy to get to. Also, some taxpayers simply feel comfortable deal-

ing with volunteers in their own neighborhood.

- Q: What should I bring with me when I go to a VITA center?
- A: You should bring this year's tax package which you received in the mail, the interest statements you received from your bank (Form 1099), a copy of last year's tax return if available, and any other relevant information concerning your income and expenses.
- Q: What kind of training have the VITA assistants received?
- A: VITA assistants attend an IRS training session three-to-five days in length. This session emphasizes

basic income tax preparation involving step-by-step completion of Forms 1040 and 1040A. Assistors are also provided with information about tax benefits such as earned income credit, child care credit, and the tax credit for the elderly.

- Q: How can I find out if there's a VITA center near my home?
- A: Call the IRS Tax Information number listed in your telephone directory, under U.S. Government—Internal Revenue Service.

## "Unsolvable" Tax Problems Tackled by IRS Office

Taxpayers with an "unsolvable" tax problem can turn to a special office in the Internal Revenue Service for help. They should write the Problem Resolution Office (PRO). This office is designed to give personal attention to taxpayers when previous contacts through normal IRS channels haven't helped, the IRS says.

Once the Problem Resolution Office

takes this problem, the taxpayer usually deals with one person and is kept informed of the progress of the case.

The IRS stresses that the Problem Resolution Office is not a substitute for normal IRS channels; PRO usually takes complaints only after there has been at least one unsuccessful contact with the IRS. In addition, PRP is not intended to circumvent established admin-

istrative and formal avenues of appeal. Disputed technical or penalty issues should be pursued through formal appeal procedures.

## Tax Questions Answered With Free Publications

Tax law may be complicated, but the Internal Revenue Service has more than 90 free publications to make it easier to understand, including several in Spanish.

If you have a tax problem, there probably is an IRS publication that will answer it.

Publications can be ordered by using the order blank provided in your tax package.

You should allow at least 10 days for delivery.

Some of the more common free IRS publications include the following (the number denotes the publication number):

- 17 Your Federal Income Tax
- 54 Tax Guide for U.S. Citizens Abroad
- 225 Farmer's Tax Guide
- 334 Tax Guide for Small Business
- 501 Exemptions

- 502 Medical and Dental Expenses
- 503 Child and Disabled Dependent Care
- 504 Tax Information for Divorced or Separated Individuals
- 521 Moving Expenses
- 522 Disability Payments
- 523 Tax Information on Selling Your Home
- 524 Credit for the Elderly
- 526 Charitable Contributions
- 529 Miscellaneous Deductions

- 530 Tax Information for Homeowners
- 545 Interest Expense
- 552 Recordkeeping Requirements and a List of Tax Publications
- 554 Tax Benefits for Older Americans
- 903 Energy Credits for Individuals
- 907 Tax Information for Handicapped and Disabled Individuals

## Free Tax Help For Small Business Owners

Three free publications issued by the Internal Revenue Service explain federal tax rights and responsibilities for small business owners, the IRS says.

Publication 334, "Tax Guide for Small Business," goes into detail on

such subjects as setting up a tax records system, determination of net income, tax credits and business assets. Publication 583, "Recordkeeping for a Small Business," explains what a small-business person needs to know to meet tax

obligations, such as how to file forms and compute the tax. The third free item, "Your Business Tax Kit," includes publications, blank forms and instructions. This tax kit is "customized" by the IRS to fit a particular business,

upon request by the business owner. Taxpayers can obtain these free publications by mail, using the order form in the tax package.

## Reproducible Federal Tax Forms Available at Public Libraries

Taxpayers needing a form which is not included in their federal income tax packages may find that they can make a copy of the form from a set of reproducible federal tax forms available at many public libraries, the Internal Revenue Service says.

The IRS developed Publication 1132,

"Reproducible Federal Tax Forms for Use in Libraries," in an effort to increase the public's accessibility to federal tax forms and schedules. This set of reproducible forms contains a selection of individual and partnership tax forms, schedules, and separate instructions, according to the IRS.

Although use of the reproducible forms is free, the IRS says, public libraries often require a nominal machine charge per copy.

Other walk-in options available to taxpayers when the need for a form or schedule arises are local banks and post offices.

Forms may also be ordered using the handy order blank included in the tax package, the IRS said.

## Many Taxpayers Can Have Income Tax Computed by IRS

Taxpayers who file Form 1040A may choose to have the IRS compute their taxes, regardless of the amount of adjusted gross income, the IRS says. The same tax computation service is offered to taxpayers who file Form 1040, whose adjusted gross income is not more than

\$50,000, and who do not itemize deductions or use income averaging.

To qualify for IRS computations of the tax, income must be from wages, salaries, tips, dividends, interest, pensions, or annuities.

All the taxpayer has to do is complete

limited portions of either return, attach all W-2 earnings, statements, and sign and mail the return by April 15, 1982. The IRS will compute the tax, complete the return and forward any refund due. If additional tax is due, the IRS will bill the taxpayer and no interest or penalty

will be charged if the bill is paid within 30 days or by April 15, whichever date is later.

The tax return instructions explain which sections of the return to complete so the IRS can compute the tax.

## Special Help Available For Deaf, Hearing-Impaired

Deaf and hearing-impaired taxpayers in all 50 states, Puerto Rico and the U.S. Virgin Islands can receive special tax assistance from the Internal Revenue Service.

This help is available to taxpayers who have access to TV/Telephone-TTY Equipment. Interested taxpayers should contact their local social service agency to find out where this equipment is located in their areas.

The special number for residents of Indiana is 1-800-382-4059. Residents

of all other states, the U.S. Virgin Islands, and Puerto Rico should call 1-800-428-4732. This special assistance is available from 8:30 A.M. to 6:45 P.M. E.S.T.

The IRS notes that these special telephone numbers should only be used in connection with the TV/Telephone-TTY Equipment.

## Pick-Up Tax Forms At Banks Or Post Office

The major 1040 family of federal income tax forms may be picked-up at many banks and post office, the Internal Revenue Service says.

On a voluntary basis, and to provide a public service, over 37,000 banks and post offices nationwide display these forms for free distribution to taxpayers. If taxpayers require other tax forms, or wish to order any of the various informational publications, the IRS recommends using the handy order form in the tax package

# TAX PREPARERS

## Choice of Tax Preparer An Important Decision

The choosing of a preparer by taxpayers to do their federal income tax returns should be done carefully and wisely, the Internal Revenue Service says.

Most tax return preparers are honest and do not deliberately attempt to defraud either their clients or the IRS. However, a few misuse the responsibility of preparing a tax return for someone else, and the IRS has suggestions on how to identify these preparers.

Taxpayer should not sign a blank return, or one which is partially complete, or one prepared in pencil. These could be altered by the preparer. Form

## Requirements Set For Preparers

Commercial tax return preparers must comply with specific requirements when making out their clients' returns, the Internal Revenue Service advises.

To guard against undesirable actions, the IRS explains, paid preparers are responsible for providing a copy of the completed return to the client for his/her records when the client signs.

1040 and 1040A preparers should be asked to sign and date the return in the taxpayer's presence, and give his or her identification number, as required by law. The taxpayer must be furnished a copy of the completed return.

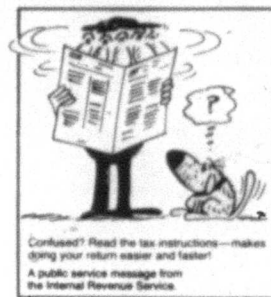
Preparers who promise a refund, claim a special relationship with the IRS, or boast of ways to beat the tax system should be avoided by the taxpayer.

The choosing of a preparer is particularly important because the taxpayer, not the preparer, is responsible for the accuracy of the tax return. As much care should go into the choosing of a tax

Preparers are required to keep copies of prepared returns or a list containing taxpayers' names and taxpayers' identification numbers for three years. These records must be available for IRS inspection during this period.

Form 1040 and 1040A paid preparers are also required to sign and date completed returns and to provide their

preparer as the selection of any attorney, doctor, or any professional service, according to the IRS.



employer identification number on the return. Because of potential misuse, rubber stamps and signature facsimiles are not accepted by the IRS.

The handling of refund checks is also regulated. Penalties of \$500 can be assessed against paid preparers (other than bank preparers) who endorse, cash, or in any way negotiate a client's

refund check. In addition, understating a client's tax liability can lead to a penalty of \$500 for willful understatement or \$100 for negligent or intentional disregard of rules and regulations.

## Employees Must Be Given W-2 Forms

Every person employed during 1981 should receive a Form W-2, "Wage and Tax Statement," from their employer(s) by February 1, 1982. Even employees who worked only part of the year must be furnished statements, the Internal Revenue Service says.

Form W-2 provides a record of the amount of wages that you were paid, and the amount of federal income tax

withheld. It also shows the amount of Social Security (FICA) tax that was withheld, from your wages and any uncollected employee FICA tax on tips.

The form is important because a copy of it must accompany your tax return as proof of income. Taxpayers who worked for more than one employer during the year must attach a Form W-2 from each employer. Taxpayers who have not

received their Form W-2 by mid-February should contact their employer(s). After making a reasonable effort to obtain their Form W-2 and having been unsuccessful, they should notify their local IRS office.

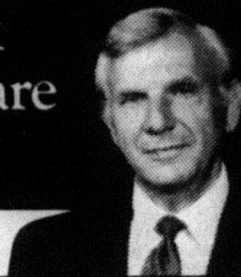
Occasionally, a taxpayer receives a "Wage and Tax Statement" which contains the wrong Social Security number or incorrect dollar amounts. In case of

an error, ask that your employer issue a new Form W-2 and that the box marked "correction" be checked.

Make sure any corrections are made in ink. A copy of the corrected statement, and copies of any other statements received, should be filed with the return, according to the IRS.

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# IRAs one way to tax shelter income

Under the Economic Recovery Act of 1981, everyone in America who earns a wage or salary will be permitted to open an Individual Retirement Account (IRA).

IRAs are tax-sheltered accounts offered by banks, savings and loan institutions, insurance companies, mutual funds, and brokerage firms.

IRA accounts have been around since 1975, but were comparatively little used in the past because they were unavailable to many working men and women.

Until this year, only persons without a retirement account were permitted to open IRAs, and their annual contribution was limited to \$1,500.

The new legislation increases the annual contribution to \$2,000 and makes IRAs available to virtually everyone.

A bread-winner with a non-working spouse may increase his contribution to \$2,250.

If both spouses work, they can both have IRA accounts and both contribute \$2,000.

No income tax is paid on IRAs until the account holder begins withdrawals after retirement. All other forms of savings are subject to annual federal income taxes.

Figures prepared by the Consumer Financial Institute show that a person putting a lump sum of \$2,000 into an IRA each year at 10 percent interest will have a fund that will grow to \$361,000 in 30 years.

Other estimates show that a 30 year old person contributing \$2,000 annually can expect to have \$1.3 million in the bank by the time he is 65 if he receives 12 percent interest compounded daily.

The only catch is that IRAs are retirement funds and a 10 percent penalty tax will be levied against the money taken from the fund before the account holder reaches 59 1/2 years of age.

When withdrawals begin after age 59 1/2, regular income taxes must be paid on the money withdrawn.

Withdrawals must begin between the ages of 59 1/2 and 70 1/2 and be paid out in sums statistically calculated to exhaust the fund prior to the owner's death.

Social Security should not be looked to as the sole means of support when a person reaches retirement age. Social Security is already encountering severe problems.

In addition, many companies do not offer pensions, or pension plans may be inadequate. IRAs therefore provide a means of insur-

uring financial security.

IRAs may be used to earn capital gains and dividends as well as interest. A person may wish to have his account with a bank and then switch to a mutual fund. There may be differing minimum payments, administrative fees or close-out costs. IRAs may be transferred from one institution to another. Some have even suggested that it is smart to have two IRAs, one with a bank and one elsewhere.

IRAs are a buyer's market and qualified institutions will be competing fiercely for IRA business.

According to the American Bankers Association newsletter, research shows that:

- 75 percent of IRA customers are between ages 35 and 64.
- More than half the IRA customers are col-

lege graduates with professional, executive, or managerial jobs with a median income of \$40,000.

• IRA customers are

likely to be married homeowners, but less likely to come from households with two wage-earning adults.

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## EXTRAS

## Tackling Your Tax Return Easier Than You Think

You've received your Federal income tax package in the mail. You're eager to get your refund but not so eager to fill out the return. It seems like such a task. Here are some step-by-step tips to make the job easier.

**Tax Tip #1**

**Be organized.** Keeping records is a year-round endeavor. The more organized they are, the easier your job will be at tax time and the less likely you are to miss any benefits. You may find it helpful to file receipts or cancelled checks in marked envelopes by category during the year. This will save sorting at tax time.

**Tax Tip #2**

**Start early.** Look over the tax instructions, forms and records in January. If you find you need additional forms or you're missing a receipt, you'll have plenty of time to get copies. It's a lot easier than waiting until you're against a deadline.

**Tax Tip #3**

**Read the instructions.** Most of your questions are answered in the tax package, and the instructions follow the sequence of the tax return. Most forms are designed so that if you read and follow them carefully, line-by-line, the form will lead you through itself.

**Tax Tip #4**

**Take full advantage of free IRS help.** Over 90 free publications are available. Use the order form in your tax package to obtain any of these. Some public libraries have step-by-step tax instructions available on cassette tapes.

**Tax Tip #5**

**Use the peel-off label and coded envelope.** The peel-off label is on the cover of the tax package you got in the mail; the coded envelope is inside. Both are designed to speed up processing, and use of the label eliminates the two most common causes of refund delays—illegible

names or addresses and incorrect social security numbers. If your address has changed, or your social security number is incorrect, you should write the correction right on the label.

**Tax Tip #6**

**Check back over basics.** No matter how careful you think you've been, recheck your whole return before you file it. One of the most common errors is copying the wrong dollar amount from the tax table.

Remember, errors cause you inconvenience and may result in an incorrect bill for more tax or a delayed refund. The few minutes it takes to check your return are well worth it.

**Tax Tip #7**

**Identify your IRS payments.** If you have a balance due, always pay by check or money order. On the face of the payment, write the tax form number, the year you are paying and especially im-

portant, your social security number. That way, if your payment becomes separated from your return, there will be no problem getting the two together again.

**Tax Tip #8**

**Sign the return.** A return with no signature is not a properly filed return and cannot be accepted as a legal document. The IRS will have to contact you for your signature, a sure way to slow down your refund. Remember, on a joint return, both husband and wife must sign. Each signature must be original. If you file a photocopy of a return, be sure to sign after you make the copy.

With good records, proper study of the instructions and perhaps a little help, you can easily do your own tax return. Finally, mail the return as early as possible, particularly if you want a quick refund. And make sure your envelope contains the proper postage.

## ACCURACY

## Good Tax Records Make Return Preparation Easier

Keeping accurate and complete tax records makes tax return preparation easier, the Internal Revenue Service advises.

You should keep the necessary records to prepare a complete and accurate income tax return. Generally, you should keep your records for as long as their contents may be material in administering any Internal Revenue law.

Records that support an item of income or a deduction should be kept until the statute of limitations for the return expires (generally three years from the date the return was due or filed, or two years from the date the tax was paid, whichever occurs later).

Other records that concern income averaging or property transactions—purchase of a home, for example—should be kept for as long as they are

material.

Copies of tax returns filed should be kept even after the cancelled checks, receipts and other records are disposed of, since they may be helpful in preparing future returns. You should keep them for at least three years to conform to the statute of limitations. If you are considering income averaging you will need your records for the past four years.

Additional information on maintaining records is contained in IRS Publication 552, "Recordkeeping Requirements and a List of Tax Publications," available free by using the mail-order form in your tax package.

## Use Of Label, Envelope Prevent Errors and Delays

Many simple errors that can cause weeks of delay in the processing of federal income tax returns could be avoided if taxpayers used the label and envelope that accompany their tax package, the Internal Revenue says.

The peel-off label, which contains the taxpayer's name, address and Social

Security number, is designed to expedite processing at IRS Service Centers and prevent common errors that can delay issuance of refund checks.

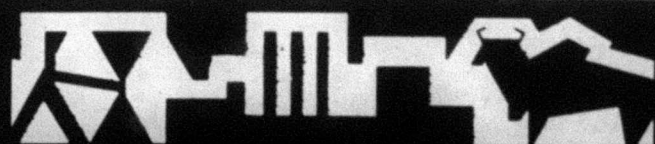
One of the common and yet most troublesome errors that can be averted by use of the label is the listing of an incorrect or illegible Social Security

number. Such an error can take weeks or even months to correct, according to the IRS, and is one of the major causes of delayed refund checks.

The IRS advises taxpayers to use the label, even if corrections are necessary. If such is the case—due to a change of address, for example—the correction

should be made directly on the label.

Errors can also be averted if taxpayers use the special pre-addressed envelope, which speeds sorting of tax returns during the annual deluge of mail that arrives at the IRS service centers.



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## NEW LEGISLATION

## New Tax Law Expands Retirement Savings

Expanded eligibility for Individual Retirement Arrangement (IRA) plans and increased ceilings for Keogh Plans are among a number of tax changes affecting retirement savings beginning in 1982, the Internal Revenue Service said.

For the first time, workers who are already covered by company pension plans may qualify to set up an IRA or to make voluntary tax-free contributions to the company plan. Under the old law only noncovered taxpayers qualified.

An IRA is a savings program that allows participants to set aside money for their retirement. Contributions to an IRA are tax deductible and the earnings accrued are not taxed until they are distributed, generally upon retirement when income is lower.

Under the new tax law, both covered and noncovered employees will be able to contribute 100 percent of their compensation, up to a maximum of \$2,000 to an IRA. The old retirement plan law limited the contribution to \$1,500.

Another change increases the tax-free amount allowed for an IRA and spousal IRA from \$1,750 to \$2,250; however, under the new law, contributions are no longer required to be equal for husband and wife. A spousal IRA allows married taxpayers to set up an IRA for

themselves and a separate one for the non-working spouses.

Contributions to an IRA may be made at any time during the calendar year an up to April 15 of the following year according to IRS.

The new law has also doubled the \$15,000 the deduction for yearly contributions to a Keogh plan. Under Keogh plan, self-employed persons such as doctors, architects, farmers and others like can set aside money for their retirement. Contributions to it are tax deductible and earnings accrued by the plan are exempt from tax until they are distributed, generally upon retirement.

Under the old law, self-employed taxpayers could deduct 15 percent of the earned income to a maximum of \$7,500. Now they can deduct 15 percent of the earned income to a maximum of \$15,000. Special rules apply if income in excess of \$100,000 is used to determine the contribution.

In addition, the new law allows penalty-free correction of an excess contribution to a Keogh plan if the excess withdrawn before the return-filing date. Previously, such a grace period was available only to IRA contributors.

# 1040A - DO IT YOURSELF

About one hour of all taxpayers will be able to use Form 1040A. It is designed so you can easily complete it. Please try.

Your tax instructions contain the information needed to complete the form. This Special Sheet is simply an aid. It is not a substitute for the instructions. If you are unsure of anything, please refer to the instructions. If you are unsure of anything, please refer to the instructions.

If you find a helpful phrase use it. If you find a helpful phrase use it. If you find a helpful phrase use it.

USE PREP-ONLY LABEL. IT'S ON THE FRONT OF YOUR TAX PACKAGE. IF ANYTHING ON THE LABEL IS WRONG, CORRECT IT.

GET THIS INFORMATION FROM YOUR W-2 OR FROM YOUR TAX RECORDS.

EACH TAXPAYER WHO HAS RECEIVED INTEREST INCOME OR DIVIDENDS FROM CERTAIN U.S. CORPORATIONS OR STOCK CAN SUBTRACT A PORTION OF DIVIDENDS AND INTEREST. SEE PAGE 10. IF YOU HAVE RECEIVED INTEREST INCOME FROM AN ALL-SAVERS CERTIFICATE, SEE PAGE 11.

YOUR UNEMPLOYMENT COMPENSATION MAY BE TAXABLE. CHECK WORKSHEET ON PAGE 12.

IF LINE 10 IS LESS THAN \$10,000 AND

IF YOUR CHILD LIVED WITH YOU LAST YEAR, CHECK PAGE 13

YOU MIGHT BE ABLE TO TAKE THE EARNED INCOME CREDIT.

ALWAYS SIGN. IF YOU FILE A JOINT RETURN YOUR SPOUSE MUST ALSO SIGN.

**1040A** U.S. Department of the Treasury—Internal Revenue Service  
**1981** OMB No. 1545-0085

Use this form to report your income, deductions, and credits. It is for taxpayers who are not required to file Form 1040. It is for taxpayers who are not required to file Form 1040. It is for taxpayers who are not required to file Form 1040.

1. Your first name and last name of joint return, enter your spouse's name and address:  
JAMES T. & MARY BROWN  
885 SCOTT STREET  
HOMETOWN, ND 58234

2. Your occupation: **CLERK**

3. Your social security number: **123-45-6789**

4. Filing Status: **1** Single  
2 Married filing joint return (even if only one had income)  
3 Married filing separate return. Enter spouse's social security no. above and full name here  
4 Head of household (with qualifying person). (See page 8 of instructions.) If he or she is your unmarried child, enter child's name

5. Exemptions: **5a** Yourself **5b** Spouse  
6. Total number of exemptions claimed: **2**

7. Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of instructions.) **350.00**  
8a. Interest income: **150.00**  
8b. Dividends: **500.00**  
9. Total (add lines 7a and 8b): **1000.00**

10. Unemployment compensation (insurance). Total received from Form(s) 1099-UC: **100.00**  
11. Taxable amount, if any, from worksheet on page 12 of instructions: **0.00**

12. Taxable income (subtract line 11 from line 10): **900.00**  
13a. Credit for contributions to candidates for public office: **0.00**  
13b. Credit for contributions to candidates for public office: **0.00**

14. Total (add lines 13a, b, and c): **900.00**  
15a. Tax on the amount on line 12. (See page 15 of instructions.) **397.00**  
15b. Advance earned income credit (EIC) (from Form W-2): **58.00**

16. Total (add lines 15a and 15b): **455.00**  
17. If line 14 is larger than line 15, enter amount to be refunded to you: **110.00**  
18. If line 16 is larger than line 14, enter BALANCE DUE. Match check or money order for full amount payable to "Internal Revenue Service." With your social security number and "1981 Form 1040A" on it: **565.00**

19. If you want IRS to figure your tax, please stop here and sign below.  
20. If you want IRS to figure your tax, please stop here and sign below.

21. If you want IRS to figure your tax, please stop here and sign below.  
22. If you want IRS to figure your tax, please stop here and sign below.

23. If you want IRS to figure your tax, please stop here and sign below.  
24. If you want IRS to figure your tax, please stop here and sign below.

25. If you want IRS to figure your tax, please stop here and sign below.  
26. If you want IRS to figure your tax, please stop here and sign below.

CHECK EITHER YES OR NO BLOCK. IF YOU FILE A JOINT RETURN YOUR SPOUSE MAY ALSO CHECK THE YES OR NO BLOCK.

ONE TEST FOR... HEAD OF THE HOUSEHOLD IS: DID YOU SUPPORT A HOME FOR YOURSELF AND ANOTHER PERSON? SEE PAGE 8 FOR DETAILS.

REGARDLESS OF AGE OR SIGHT, CHECK THE "YOURSELF" BOX. IF YOU FILE A JOINT RETURN, CHECK THE "SPOUSE" BOX. THEN CHECK ANY OTHER BOXES THAT APPLY.

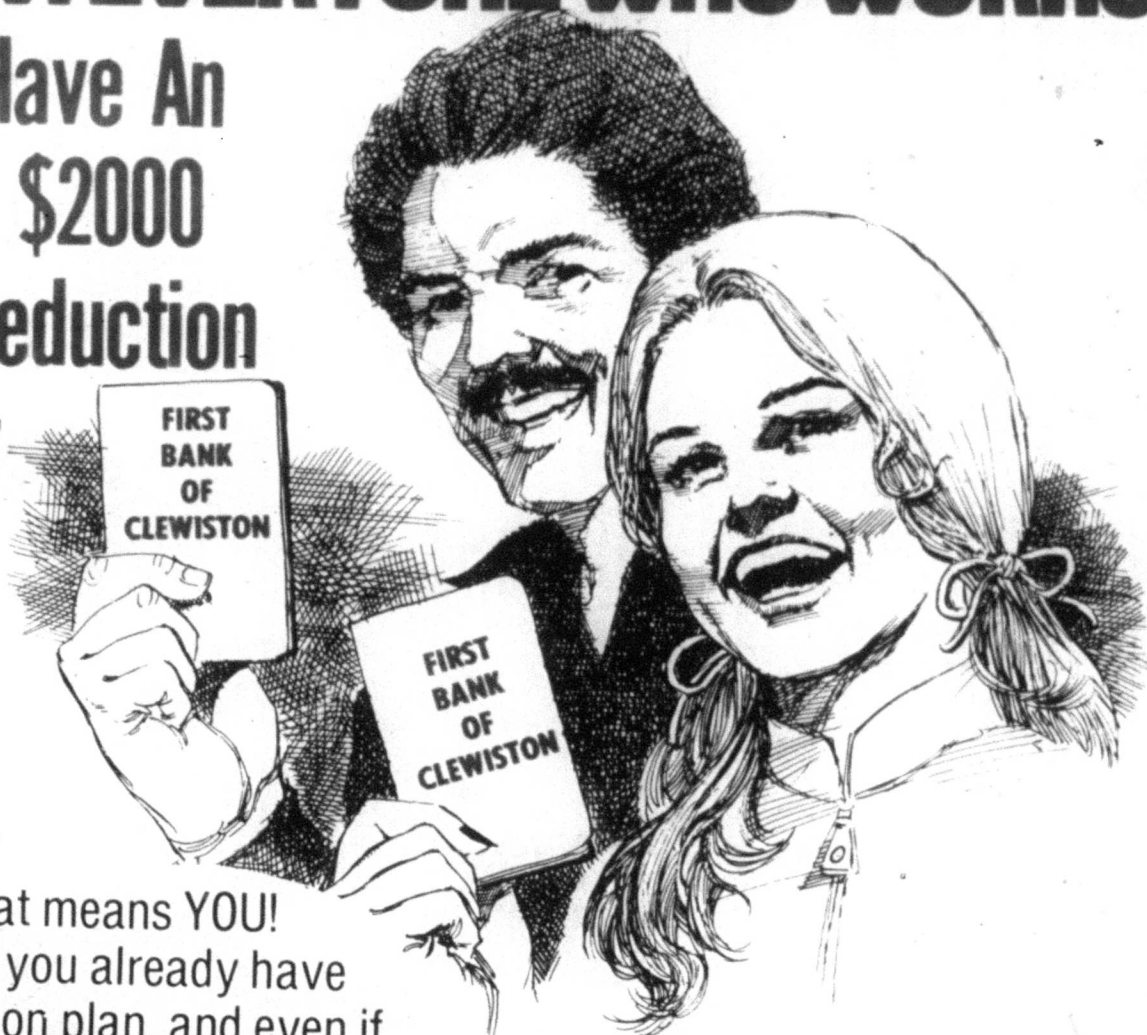
IF YOU WANT IRS TO FIGURE YOUR TAX AND... YOU OWE: IRS OWES YOU: YOU WILL GET A BILL WHICH MUST BE PAID WITHIN 30 DAYS.

IF LINE 14 IS LARGER THAN LINE 16... SUBTRACT LINE 16 FROM LINE 14. THIS IS YOUR REFUND.

IF LINE 16 IS LARGER THAN FROM LINE 16. THIS IS YOUR TAX OWED.

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